FINANCIAL REPORT OF ONTARIO UNIVERSITIES 2001 - 02

VOLUME I - UNIVERSITIES

Council of Finance Officers
Universities of Ontario

February 2003

COUNCIL OF
ONTARIO UNIVERSITIES

CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 2001 - 02

VOLUME I - UNIVERSITIES

Report prepared by
the Research, Analysis and Policy Division of
the Council of Ontario Universities

February 2003

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COUNCIL OF
ONTARIO UNIVERSITIES

CONSEIL DES
UNIVERSITÉS DE L'ONTARIO

February 21, 2003

The Honourable Dianne Cunningham
Minister of Training, Colleges and Universities
Mowat Block, 3rd Floor
900 Bay Street
Toronto, Ontario
M7A 1L2

Dear Minister:

On behalf of the Council of Ontario Universities, I am pleased to provide you with the *Financial Report of Ontario Universities 2001-02*. This report provides financial accountability to the Province of Ontario for funds received by the 42 provincially-assisted universities and colleges during the 2001-02 fiscal year and is the latest in an annual series that dates back more than a quarter of a century.

This 2001-02 report continues to provide detailed financial information within a prescribed format which utilizes consistent reporting categories and definitions, as developed by the Council of Finance Officers – Universities of Ontario. Volume I of this report provides financial information on the 17 degree-granting universities, plus Algoma, Hearst, the Ontario College of Art & Design, and Dominicain. Volume II provides financial information on 21 church-related colleges, universities and seminaries.

I trust that the *Financial Report of Ontario Universities 2001-02* will be of assistance to your Ministry.

Yours sincerely,

Ian D. Clark
President

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REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

This report has been compiled from submissions prepared by each of the provincially assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by the Council of Finance Officers – Universities of Ontario.

Volume I of this report provides financial information on the provincially assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries.

It should be noted that, of the 42 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 2001-02*, 39 reported financial information for the 12 months ending April 30, 2002. The remaining three institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Arts & Design	May 31, 2002
Knox College	December 31, 2001
Wycliffe College	May 31, 2002

Attention is directed to the two caveats which follow. The Council of Finance Officers – Universities of Ontario would welcome comments and suggestions on this report.

Chair – Committee on Financial Reporting
Council of Finance Officers – Universities of Ontario

Chair – Council of Finance Officers
Universities of Ontario

GENERAL CAVEAT

Certain of the summary data in this report are subject to interpretation or clarification because of inherent differences among institutions in academic programmes, organization, physical environment, management philosophy and budgetary and accounting procedures.

Financial information reported by the affiliated and federated colleges and universities (shown in Volume II) cannot be added to the financial information reported by the universities (shown in Volume I) without certain adjustments. The consolidated summary tables and the total revenue and expense statements for each university and its affiliated colleges shown in the C*ompendium of Statistical and Financial Information* reflect these adjustments.

CAVEAT ON COMPARISONS OF HISTORICAL COFO-UO FINANCIAL DATA

A new set of guidelines and reporting forms were first implemented for the 1998-99 COFO-UO report on the financial activities of Ontario universities and affiliated and federated colleges. As a consequence, readers of the COFO-UO series of reports may notice a number of differences in the tables between the pre-1998-99 and post-1998-99 reports. A number of new tables have been added and tables similar to those in the pre-1998-99 reports may be numbered differently. In addition, while many of the row and column headings may appear to be the same, there may be differences in the definitions employed in the two sets of reports. Major changes in the guidelines are outlined below.

- Reporting of revenue, expenses and cost recoveries in pre-1998-99 editions of the COFO-UO report were done using a ***net reporting*** approach. Beginning in 1998-99, the reporting guidelines require that these items be reported on a ***gross reporting*** basis.

- Endowment funds may be reported at ***book value*** by some institutions and at ***market value*** by others. Readers should refer to institutional financial statements.

- Under *Revenue - Sources*, the category ***Tuition Fees*** beginning in 1998-99 includes fees reported in previous years in the categories ***Tuition Credit*** and ***Tuition Non-Credit***.

- Under *Expenses - Functional Areas*, ***Academic Support*** is a new category commencing in 1998-99 which includes the registrar and admissions offices and research administration (formerly reported under Administration). ***Administration and General*** is a revised category which includes expenses reported prior to 1998-99 under Administration, as well as the administration of occupational health and safety, professional fees (legal and audit), convocation and ceremonies and insurance which had formerly been reported under Other. ***External Relations*** is a new category which includes expenses reported under Administration before 1998-99. Note: In the 1998-99 report only, there was no separate category for ***central computing and communications. Academic computing*** was reported under Academic Support and ***administrative computing*** was reported under Administration and General.

- Under *Object of Expense*, ***Operational Expenses and Supplies*** commencing in 1998-99 includes expenses formerly reported under operational expenses and supplies as well as costs of goods sold, municipal taxes and miscellaneous. ***Travel*** is a new category beginning in 1998-99 which includes expenses formerly reported under miscellaneous.

In addition, there have been a number of less obvious factors that have influenced COFO-UO reporting practices over recent years.

Expanded Definition of Operating Fund

For a variety of reasons, although principally for accountability and transparency, the working definition of the ***operating fund*** for COFO-UO purposes has been broadened to include certain ***restricted*** income and expense items that were reported in the Trust and Endowment Fund in the past. For example, investment income, some donations, and some endowment income may now be reported in the Operating Fund to support such expense items as endowed chairs, scholarships and government sponsored matching programs.

Expanded Definition of Sponsored Research Fund

The introduction of **Entities Not Consolidated** permits Ontario universities and affiliated and federated colleges to separately report sponsored research that is granted to faculty members of the university, but paid to entities that are separate and distinct from the university. The best example is hospital-based research where the funding flows to the hospital and the research is conducted at the hospital. The financial activities related to such hospital-based research are excluded from the audited financial statements of the university. Expanding the definition of sponsored research results in a more complete reporting of research activities performed by university faculty members. The impact of this change on both revenue and expenses is quantified on Tables 2 and 4.

Changed Funding Practices

The introduction of new funding arrangements to finance specific university activities has had a major impact on the revenue and expense figures reported in the Operating Fund. To illustrate:

- The introduction of the ***Alternative Funding Program*** at Queen's has a direct impact on institutional income and expenditures as $45-50 million of what was primarily OHIP fee revenue that was formerly paid directly to physicians is now provided as a "grant" from MOHLTC and reported under "Other Ontario Government Grants" in the Operating Fund.

- Programs such as ATOP require ***private sector matches*** that inflate both the income and expenses on a one-time basis. Moreover, some of those funds are actually gifts-in-kind and thus may not, and should not, be construed as providing additional resources in the same way as government operating funds or regular tuition fee income. By definition, gifts-in-kind are the most *restricted* contributions, providing no discretionary funding.

- The introduction of more full cost-recoverable programs (some voluntary, some mandatory) has increased ***tuition fee*** income by an amount that overstates the funding actually available for all students. For example, tuition for private MBA programs is used to finance the substantial costs associated with those programs and therefore it is completely misleading to think that any of the increase in tuition fee income for these programs is used to support the general student body. It is estimated that tuition fees for these programs in 1999-00 may have been approximately $50 million.

- The introduction of more ***ancillary fees*** to recover costs is yet another area that has changed markedly in the last several years as institutions scramble to deal with funding uncertainty and seek out new sources of revenue and students opt to pay for basic additional services. Changed reporting practices may have added approximately $100 million in the period 1990-91 to 1999-00.

- Much of the increase in the operating fund for ***donations*** is due to matching programs and the crediting of funds that would have otherwise been in Trust and Endowment. Similarly some part of ***investment income*** is simply reflecting a transfer of funds that would in earlier years have been reported in Trust and Endowment. Finally, under ***Miscellaneous revenue*** there would be other revenues that in the past may well have been treated as *recoverable charges* rather than *revenue*. It is estimated that these factors may have added over $50 million in an apparent revenue increase in the period 1990-91 to 1999-00.

Discontinuity in Summary Tables

In 2001-02 Dominicain College was moved from Volume II - Affiliated and Federated Colleges and Universities - to Volume I - Universities. In pre- 2001-02 editions Dominicain was included in summary tables for affiliated and federated colleges and universities. From 2001-02 it is included in summary tables for universities. This will affect studies which include a time series.

Readers of this report who need a better understanding of the differences in the figures between years should contact the individual institution for more information. Readers who wish to compare COFO-UO data over a number of years should exercise caution - a significant amount of what might appear to be increased operating revenue and the associated expense is little more than re-categorizing from other funds and/or reflective of changed financial reporting.

GUIDELINES

I INTRODUCTION

A. Financial Reporting by Universities

Universities produce two major annual reports to report on their financial activities. One report is the university's audited financial statements. The other report is the COFO-UO Financial Report of Ontario Universities.

The two reports serve distinct and different purposes. The audited financial statements represent an accounting by the university's Board of Governors of its financial stewardship of the institution as a whole. The presentation of the financial statements is closely regulated by the Institute of Chartered Accountants' Handbook regarding not-for-profit organizations. The financial statements are subject to audit by the university's external auditors. They are a public document. Readers of the statements primarily include private and public sector sponsors, donors, financial institutions and other universities.

The COFO-UO Financial Report represents a financial report of individual universities and the Ontario university system as a whole for each distinct group of university activity. It provides information on government transfer payments, student fees and other sources of revenues; on the allocation of resources; and, on how resource allocations change over time in response to funding changes. It provides an accounting by the universities that funds are spent in accordance with restrictions by the funding sources. Over time, the COFO-UO Financial Report has become *the* reference for financial information about the university sector in Ontario. As a consequence, while the Report is derived from the universities' audited financial statements, the format of the Report is much different. The Guidelines for the Financial Report are more detailed than the guidelines for the financial statements rendering the information more comparable between universities. The main audience of the COFO-UO Financial Report is the provincial government, internal university constituencies, and Statistics Canada.

Generally Accepted Accounting Principles (GAAP) - The presentation of financial information in the COFO-UO Financial Report is in accordance with generally accepted accounting principles which are followed by universities in the preparation of their financial statements. In certain situations, the Report deviates from generally accepted accounting principles to enhance the presentation of financial information and comparability of information between universities.

The following are the material deviations from generally accepted accounting principles followed by universities:

- The COFO-UO Financial Report does not reflect generally accepted accounting principles surrounding the capitalization and amortization of capital assets.

- Since capitalization and amortization of capital assets are not yet part of the COFO-UO Financial Report, proceeds from capital borrowing will continue to be reflected as revenue and the repayment of principal and interest as expense.
- Restricted funds include both externally restricted funds and internally restricted funds by the university's governing body. This enhances the information presented for each distinct fund grouping.
- The COFO-UO financial report does not reflect generally accepted accounting principles for the cost of employee future benefits, including pensions. These are reported in the financial report when cash payments are made for these benefits.

Revenues in restricted funds include *all* sources of revenues. Unspent externally restricted revenues have not been deferred. While this may not be in agreement with the presentation of information in the university's financial statements, it does not contravene the rules of generally accepted accounting principles.

Identification of Individual Funds - For accounting and reporting purposes, universities combine funds of similar characteristics into distinct fund groups. University fund groups include expendable unrestricted funds, expendable restricted funds and unexpendable restricted funds. Expendable unrestricted funds include Operating and Ancillary funds. Expendable restricted funds include Capital, Sponsored Research and Trust funds. Unexpendable restricted fund includes the endowment fund. Restricted funds include funds restricted by external sources and funds restricted internally by the university's governing body.

Accrual accounting - Generally accepted accounting principles include the accrual basis of accounting, a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned or incurred. This means that revenue may be recognized before payment is received, and expense may be incurred before it is paid.

Appropriated funds (Reserves) - Changes in fund balances reported in an institution's financial statements occur in part as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events. An increase in appropriations (i.e. transfer to appropriations) should not be recorded as an expense nor should a decrease in the appropriations (i.e. transfer from appropriations) be recorded as a source of revenue. Rather, changes in appropriations are identified separately after accounting for revenues and expenses.

Interfund transfers - Normally, institutions reflect revenues in the funds in which they are received. If they are expended in another fund, and a restatement of revenue is not appropriate, a transfer is made from the fund in which the revenue was received to the fund where the expense is reported. This transfer is referred to as interfund transfer. Interfund transfers are reflected as a separate line item in the COFO-UO Financial Report. Further detail is provided on a separate Table.

The guidelines encourage institutions to minimize interfund transfers as much as possible by restating revenue to the fund in which they are expended.

To ensure consistency of interfund transfer reporting between institutions, the following guidance is offered as a way of grouping interfund transfers into distinct clusters for reporting on Table 9:

(i) Where an interfund transfer is not material, i.e. less than $100,000, revenue should be restated.

(ii) Ancillary surplus transferred to Operating should be reflected as an interfund transfer.

(iii) Transfer of revenue from past year(s), i.e. from a fund balance, should be reflected as an interfund transfer.

(iv) Allocations for overheads to ancillary and contract research should be done by internal cost allocations rather than interfund transfer.

(v) Transfer of funds from unrestricted funds to restricted funds or between restricted funds is accomplished by interfund transfer rather the restatement of revenue, if material.

Consolidation of Controlled Entities - The COFO-UO Guidelines recommends that a university follow the practice reflected in the university's financial statements.

Materiality - Throughout the Guidelines reference is made to materiality of disclosure of information. For the purpose of offering guidance, the COFO-UO Financial Report defines materiality of financial information disclosure at a $100,000 minimum. Larger institutions may use a larger materiality threshold while smaller institutions may wish to use a threshold of less than $100,000.

B. Federated and Affiliated Institutions

Institutions submit a separate report for each federated or affiliated college or university. Information for these institutions is included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Identification of Individual Funds

Activities of universities are grouped into distinct funds. Funds have been identified as being either unrestricted or restricted. Funds are further identified as either expendable or non-expendable.

Unrestricted expendable funds are subdivided into operating and ancillary, while restricted expendable funds include sponsored research, trust and capital.

Restricted non-expendable funds include the endowment funds. These funds generate investment income which may be used for various purposes, often restricted by donors. The principal of the endowment funds cannot be expended.

In addition, expenses of each fund are further segregated into operational (functional) areas which represent the major areas of university activity, and by object.

Normally, the criteria for placement of a particular revenue or expense within a fund entity or functional area in the COFO-UO Financial Report are the same as those used by an institution. However, where the guidelines specifically designate the placement of items, institutions are expected to follow the classifications specified by the guidelines. Consequently, the classification of activities or items of revenue or expense in this financial report may differ from the classification used by an institution. For example, health services and athletics are to be reported in the student services functional area, even if they are reported as ancillary enterprises by a university.

Note: To ensure that an institution's information is based on its audited financial statements, the COFO-UO Guidelines requires institutions to submit a reconciliation between their audited financial statements and the information provided by this financial report.

Deviation from the Guidelines - Institutions are expected to follow the guidelines to insure comparability of information between institutions and assure the credibility of the Financial Report. If an institution believes that, for some exceptional reason, it must deviate from the guidelines, it is required to include with its report adequate explanation for the reasons and the effect of the deviation. This explanation will become part of the published report to permit readers to assess comparability of information.

B. Revenues and Expenses

1. **Gross Reporting - Revenue or External Cost Recoveries** - The guidelines require gross reporting of revenue, expenses and cost recoveries because it better reflects the financial results of the operations of the institution. To ensure that institutions make a consistent distinction between revenue and cost recoveries, the following guidance is offered:

    a) Revenue derived from external sources from sales, rentals or the provision of services should be shown as *revenue* in the case of the ancillary fund and as *external cost recoveries* in the case of the other funds.

    b) Payments received by an institution from an affiliated or federated institution for services rendered should be included in *miscellaneous revenue*.

Netting of Revenue or Cost Recoveries Against Expenses - while the netting of revenue against expenses, required by the guidelines of previous years, has been discontinued as a general rule, there are still instances where netting against expenses is appropriate. Major examples are the following:

a) Treatment & Rehabilitation recoveries from the Ontario Ministry of Health for the partial salary cost of medical school faculty are netted against salary expenses.

b) Revenue in ancillary operations from departments from the sale of goods and services is netted against expenses in the Ancillary fund and shown as an expense in the other funds or functions. Examples are the bookstore selling stationery or the printing department providing printing services.

2. Internal Cost Allocations and Transfers

Activities classified in a particular fund or function may include costs which are charged or allocated to another fund or function by a university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, and utility and maintenance costs transferred from operating to ancillary.

Two methods may be used for reporting cost transfers between funds and functions:

(i) Reduce the expense line items in the fund or function from which the costs are transferred and report the costs in the expense line items of the fund or function to which they are charged.

or

(ii) Report the expense transfer in the internal cost allocation line in the fund or function from which the transfer is made and report the expense transfer as a cost in the internal cost allocation line in the fund or function to which the expense is charged.

Because the second method produces figures which distort functional comparisons of individual expenditure items, it is hoped that the first method will be used whenever possible. In other words, universities are asked to minimize the use of internal cost allocations as much as possible.

Internal cost allocations must always aggregate to zero.

3. Gifts-in-Kind

Gifts-in kind must be reported as both revenue and expense within the appropriate fund or function. As revenue they are included in Donations.

4. Debt Servicing and Retirement

Principal and interest repayments are to be included as expense in the funds where they were paid. This treatment emphasizes their fully-costed nature in keeping with the principle of matching of expenses with revenues in lieu of amortization.

C. Appropriated Funds

Activities, which have been funded from appropriations, should be reported as expenses. Funds transferred from appropriations to cover an expense should *not* be reported as revenue but rather as a separate line item as a change in the level of appropriation on Table 1. Similarly, amounts transferred to create or increase an appropriation reserve should not be reported as expenses but rather as a separate line item as a change in the level of appropriation on Table 1.

For example, a provision for the future replacement of assets is considered a transfer to an appropriation rather than an expense. It is reported as an increase in the appropriation on Table 1.

III DEFINITIONS

A. Funds

1. Unrestricted Expendable Funds

Unrestricted Expendable Funds account for the general operational costs of the university financed by unrestricted revenues from fees, operating grants and other general income.

a) Operating - this fund accounts for the costs of instruction and research (other than sponsored or contract research), academic support services, library, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, operating grants and other general unrestricted revenue. Operating includes the costs of privately funded programs.

b) Other (Non-Credit) - this fund accounts for all revenues and expenses associated with lectures, courses and similar activities which are not recognized by the institution for the purpose of granting credit.

Other (Non-Credit) is mainly comprised of non-credit professional development and self-interest courses. Examples include continuing medical education and executive development programs.

c) Ancillary - this fund accounts for all the operations provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately. It includes "sales producing" operations ancillary to the normal functions of instruction and research.

Ancillary operations typically include bookstores, food services (dining hall, cafeterias, vending machines), residences, parking, university press, publishing, laundry services, property rentals, university facility rentals, theaters, and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses in the ancillary fund to avoid double counting of expenses.

2. Restricted Expendable Funds

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use imposed by the external provider of the funds or internally by the governing body of the institution.

a) Sponsored Research - this information accounts for all research activities and contract research funded from restricted sources such as government, private industry and donors. It does not include activity funded from general operating funds. These are reflected in the operating fund.

(i) *Entities Consolidated* - reported amounts are based on the financial data of entities included in the consolidated financial statements of the institution.

(ii) *Entities Not Consolidated* - institutions are permitted to separately report sponsored research, including hospital based medical research funding, that is granted to academic staff of the reporting institution, but conducted in entities that are not consolidated. Reporting in this column is permitted under the following four conditions:

- The entity not consolidated must be an affiliated institution as established by an affiliation agreement with the reporting institution. The term affiliated institution refers to all federated, affiliated and associated entities.
- Academic staff from the reporting institution lead the sponsored research project and conduct the research at the non-consolidated affiliated institution.
- The financial data (income and expenditure) for the sponsored research is reported in the financial statements of the non-consolidated affiliated institution.
- The sponsored research would be reported in the Sponsored Research fund had the research been conducted at the reporting institution, rather than at the affiliated institution.

b) Trust - this fund accounts for expendable designated gifts, benefactions, grants, and interest earned on non-expendable gifts, which must be spent in accordance with specific instructions by the donors or by internal restriction by the university's governing body. Restricted expendable funds provided for specific capital and research purposes are reported in the restricted Capital and Research Funds respectively.

c) Capital - this fund accounts for grants, donations, and other funds made available to the university by external funding sources, such as government and donors, specifically for capital purposes. Expenditure of a capital nature includes building programs, acquisitions of major equipment, and major renovations.

3. Restricted Non-Expendable Fund

Endowment - this fund accounts for the capitalization of externally or internally restricted gifts which cannot be spent. Interest from endowment funds is reflected as revenue in the expendable trust fund. Interest which is returned to endowment to preserve the capital value is transferred by interfund transfer from the trust fund to the endowment fund or reflected as revenue in the endowment fund.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Training, Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and government agencies. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government Grants and Contracts".

Government grants received by a university on behalf of its affiliates or federated institution should not be reported as revenue by the university (See also Miscellaneous Revenue).

a) Ontario Ministry of Training, Colleges and Universities (MTCU):

(i) MTCU Basic Formula Grant - includes all operating grants distributed according to the funding formula.

(ii) MTCU Non-Formula Grants - includes other transfer payments from MTCU.

Examples are:

- northern grants
- bilingualism grants
- differentiation grants
- research infrastructure/overhead grants
- pay equity grants
- enhanced access for the disabled grants
- grant in lieu of municipal taxes

- capital grants
- student residences grants
- Ontario Work Study Program, Ontario Special Bursary Program,
- Ontario Disabled Bursary Program
- institution specific grants
- Fair Funding grants
- ATOP funding grants
- special purpose grants

(iii) Other MTCU Grants and Contracts - includes all other grants and contracts received from MTCU.

b) Other Ontario Government Grants and Contracts - includes Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, and energy management grants. While some of these grants may be administered by MTCU, the "Source of Funds" may be other than MTCU, and, therefore, should be reported here rather than under MTCU Other MTCU Grants and Contracts.

Note: Where a university provides an accounting service for a Centre of Excellence, the funds received on behalf of the Centre should not be included as university revenue in the COFO-UO financial report. If the university receives an administrative fee, this should be reported as miscellaneous revenue.

c) Federal - includes all grants from the Government of Canada or its agencies (including federal portions of capital and other grants which flow through the provincial government).

d) Municipal - includes all grants received from municipalities.

e) Other Provinces - includes all grants and contracts with other provinces.

f) Foreign - includes all grants and contracts with foreign agencies, including the National Endowment for Humanities, National Institute of Health Research and the National Science Foundation.

2. **Fees**

a) Tuition - includes tuition fees for fall, winter, spring, summer sessions, and all other sessions. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included. Fees received for privately funded programs and non-credit programs are included in this category.

b) Miscellaneous - includes all other fees charged to students, including room and board charges, interest on unpaid fees, health services, athletics, OUAC application fees, charges for deferred or instalment payment, late registrations, lockers, and other compulsory and non-compulsory fees. It excludes fees collected and turned over to student-controlled and administered areas such as student councils or federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations, Non-Government Grants and Contracts**

Donations - includes donations and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

Non-Government Grants and Contracts - includes grants and contracts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

5. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges and other compulsory ancillary fee charges to students. Revenues associated with services to other departments within the university should not be reported as revenue but rather are netted against the appropriate objects of expense to avoid double counting of expense.

6. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized and unrealized gains or losses, if treated as income, also should be included. Significant non-recurring items should be noted.

(a) Endowment

- Investment income earned on endowment funds is reported on this line under the same fund as the corresponding expenditures.
- Investment income earned on endowment funds and used to preserve the capital value of the endowment fund is reported on this line under the endowment fund.
- Expenditures incurred to earn investment income, such as the cost of an investment manager(s) to manage the endowment funds, are to be reported "net" of the investment income.

(b) Other Investment Income

- Investment income earned on all funds other than endowment funds is reported on this line under the same fund as the corresponding expenditures.

- Other investment income also includes charges for deferred or installment payments and for unpaid student tuition and other fees.

7. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue. Payments received by a university from its federated or affiliated college or university for the provision of instructional, administrative or other services are included in Miscellaneous Revenue.

C. Expenses - Functional Areas

1. a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices (but excluding dean of research which is included in Academic Support) and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   Instruction and non-sponsored research connected with the Faculty of Medicine is excluded.

   Non-medical research funded from operating revenues should be reported in this function and not in the Sponsored Research fund.

   Costs pertaining to the "Access to Opportunities Program (ATOP)" operating grant should be reported in this function and in the Operating fund.

   b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct instruction and non-sponsored research costs of the Faculty of Medicine. The costs are reduced by the recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds). These recoveries should not be shown as revenue or as an external cost recovery.

   Instruction and non-sponsored research costs pertaining to privately funded medical programs are excluded.

   Medical research funded from the university's operating revenues should be reported in this function and not in the Sponsored Research Fund.

2. **Academic Support** - this function includes all activities provided by an institution in direct support of Instruction & Research. It includes the following types of activities:

   - central animal services
   - central shops for instruction and research (machine shop, glass blowing, electronics shop, etc.)
   - co-op program administration
   - faculty and instructional support services:

- vice presidents' academic office
- research administration (grants and contracts administration, vice-president or dean of research, but excluding research accounting which is included in Administration & General)
- registrar's office and graduate students office (excluding costs for cashiers, collections, and convocations and ceremonies, which are reported under Administration & General) :
  - student recruitment
  - calendars
  - admissions
  - student records
  - government reporting
- distance education support
- audio visual
- academic class scheduling

3. **Library** - this area encompasses the institution's main library, branch, faculty and departmental libraries. It includes the cost of purchases of books and periodicals and the provision of library services.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include:

- counseling, career guidance and placement services
- intramural and intercollegiate athletics (not physical education)
- student health services
- dean of students
- placement services
- student housing services (not to be confused with residence hall operations)
- student transportation services
- grants to student organizations
- student program costs, e.g., cultural, music, drama; student centre costs
- student financial aid administration
- other student services (such as international student office, social and cultural activities for students funded by the university)

If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this and other functional operating areas for reporting purposes. These services may be provided from general revenue in whole or in part by a specific fee included in the ancillary student fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Central Computing and Communications -** only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

   A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management. This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

   This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

   If an institution employs a charge-out system for central computing time, the expenses should be drawn together and reported under this column. Where an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g. charges made to the Sponsored Research fund). Thus the function will show the net cost to the operating fund.

   Communications includes the costs of central telephone equipment rental, acquisition and switchboard, including related personnel and other costs. If an institution employs a charge-out system for central communications, the expenses should **not** be drawn together and reported under this column, but rather should be reported under the appropriate cost centres.

6. **Administration & General** - this function includes the following:

   - administration, planning and information costs and activities associated with the offices of the president and vice-presidents (excludes administration which is included in Academic Support and External Relations)
   - internal audit
   - investment management

- space planning
- board and senate secretariat
- finance and accounting (including research accounting)
- human resources
- central purchasing, receiving and stores
- institutional research
- general university memberships (e.g. COU, AUCC, CAUBO)
- the administration of the occupational health and safety program, including the disposal of hazardous wastes
- professional fees (legal and audit)
- convocations and ceremonies
- insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).
- activities in the registrar's office not included in Academic Support

If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration & General. If these services are not centralized then these expenditures should be included in the various functional areas.

7. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including

- physical plant office
- maintenance of buildings and grounds
- custodial services
- utilities
- property and liability insurance
- vehicle operations
- security and traffic
- repairs and furnishings
- renovations and alterations
- mail delivery services
- property taxes, municipal taxes including those for which compensatory grants are received from the government
- rental of space

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not necessarily reflect how they are reported in a university's financial statements.

Note: Central purchasing, receiving and stores are to be recorded in the Administration & General function.

8. **External Relations** - this area includes

   - all activities pertaining to the external relations
   - fund raising
   - development office
   - alumni office
   - public relations office
   - external communications office.

9. Ancillary – this area is described under III Definitions, A. Funds, 1. Unrestricted Expendable Funds, c) Ancillary.

D. Object of Expense

1. Salaries and Wages

The COFO-UO Financial Report displays salary and wages information by full time and part time categories. Many definitions exist which define the distinction between full time and part time (such as Statistics Canada, COU, union contracts). Universities are asked to use whatever definitions best fit their presentation of information. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

Note: Salaries and wages are to be reported separately for full-time and for part-time staff only under the Operating fund. In reporting under all other funds, salaries and wages for full-time staff and for part-time staff are to be combined.

(i) **Academic Ranks - Full Time** - this object includes salaries paid to *full time* instructional staff who hold an academic rank in the reporting institution from lecturers to deans inclusive in faculties, academic departments or programs, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave also are included.

(ii) **Academic Ranks - Part Time** - this object includes salaries paid to *part time* staff who hold an academic rank.

(iii) **Other Instruction and Research - Full Time** - this classification includes payments made to *full time staff members* without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, laboratory demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others. Payments made to graduate and undergraduate students undertaking these activities are included.

(iv) **Other Instruction and Research - Part Time** - this object includes salaries paid to *part time* staff who fall in this category.

(v) **Other Salaries and Wages - Full Time** - this object reflects all salaries, wages and payments to *full time* non-instructional staff (support staff) including among others, technicians, teaching and research laboratory technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

(vi) **Other Salaries and Wages - Part Time** - this object reflects all salaries, wages and payments to *part time* non-instructional staff (support staff)

Note: Lump sum payments for current and future fiscal periods to employees who have terminated employment with the institutions are to be excluded from this Salary and Wages category. Instead, they are included in a separate expense line for Lump Sum Payments on Table 1.

2. **Employee Benefits** - this object reflects the cost of an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation, the Employer Health Tax, tuition remission, employment insurance, early retirement benefits and other costs of an employee benefit program.

Professional expense allowances and grants are to be included in Employee Benefits if they are negotiated. If they are not negotiated they are to be included in Supplies and Expenses.

The cost of post retirement benefits and benefits paid during early retirement periods are included.

Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside a negotiated amount for an employee, these amounts should be included under employee benefits.

Note: Maternity benefits are not to be included here but should be included in salaries and wages.

3. **Library Acquisitions**

- This line includes all purchases of, and electronic access to, books, periodicals, microfilms, microfiche and other reference materials (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

- This line includes printed text and electronic data, such ad CD roms and databases.

- This line also includes electronic services of all contracted communications employing digital computers serving libraries. These communications include acquisitions through subscription services, access to databases, and telecommunications networking; on-line searching; and support for cataloguing.

- Library gifts-in-kind should be reported in the Operating fund.

4. **Furniture and Equipment Purchases**

- This line includes laboratory equipment (other than consumables), computing equipment and computer software packages, administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, and maintenance equipment. Installation expenditures for the above items would normally be reported under the same expenditure type as the item installed.

- This line also includes installment payments and payments under lease purchase contracts, where the lease is a capital lease for accounting purposes.

- This line includes upgrades or improvements to equipment and computer software related costs as part of an on-going contractual agreement with vendors.

- Furniture and equipment purchases are reported under the same fund as the corresponding income. For example, purchases made from CFI grants are reported under Sponsored Research. Purchases made or to be made from current or future ancillary services income are to be reported under Ancillary.

5. **Equipment Rental and Maintenance**

- This line includes all rental and maintenance expenditures for furniture, equipment, and computer software packages, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment and telephone equipment.

- This line also includes lease purchase contracts, where the lease is an operating lease for accounting purposes.

- This line also includes expenditures for equipment repairs and maintenance contracted to external agencies.

6. **Printing and Duplicating** - This line includes expenditures that would normally be consumed in the fiscal year such as printing, duplicating, photocopying, reproductions, illustrations, publishing and the related supplies.

7. **Materials and Supplies** - Materials and supplies include expenditures that would normally be consumed in the fiscal year such as sports supplies, stationery, computer supplies and other office supplies.

   - Also included are material and supplies for teaching and laboratories. Laboratory supplies include chemicals, instruments, animals, feed and seed.
   - Equipment and computer software items should be reported under Furniture and Equipment Purchases or Equipment Rental and Maintenance.

8. **Communications**

   - Communications includes telephone, data communications, mailing and courier, but excludes expenditures reported as equipment rental and maintenance.
   - Telephone includes watts lines, line services, long distance and other charges.

9. **Professional Fees**

   - Professional fees include all fees paid to legal counselors (including retainers for the negotiations of collective agreements), auditors, and computer, human resource and other consultants.
   - This line excludes consulting fees for renovations and alterations, equipment rental and maintenance, and buildings, land and land improvements.

10. **Cost of Goods Sold**

    - Cost of goods sold is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale only. The remaining costs of operating the service, such as salaries and supplies, are to be shown in their respective expenditure types.
    - Where a service is externally contracted, particularly for ancillary services, the total costs of the contract should be included in externally contracted services.
    - The cost of goods sold is to be reported under the same fund as the income from the sale of the product.

11. **Travel** - includes expenditures on recruitment, travel, moving, relocation of staff, field trips, and all other related activities for the operation of the institution.

12. **Utilities** - includes expenses for fuel, electricity, generation costs for electricity and steam, water, and natural gas.

13. **Renovations and Alterations** - this object includes all expenses for **major** renovations and alterations to existing university space. If externally contracted, these expenses are to

be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

14. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under "operational supplies and expenses" or other objects, even though the contractor may provide a breakdown of costs.

15. **Scholarships, Bursaries, Other Student Assistance** - this object will include all payments to students (except those for which the student is required to perform a service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area.

16. **Debt Repayments** - this object reflects all principal repayments of university debts.

17. **Interest** - this object reflects interest payments made by the university.

18. **Building, Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation including landscaping, sewers and roads, building construction costs, fees and planning costs relative to the direct expenses as well as any costs such as utilities incurred during the period of construction. Furniture and equipment costs are to be reported in the separate line item for Equipment and Furniture.

19. **Other Operational Expenditures**

    - This line includes space rental, property taxes, institutional membership fees, insurance, meals, advertising and promotion, and doubtful accounts.
    - Space rental includes the cost of renting space and land on a long-term basis.
    - Property taxes include all taxes paid directly to municipalities by the institution, whether assessed on property values or based on student population.

20. **Internal Cost Allocations** - this object is intended only for internal transfers of costs between funds and *not* between functions within a fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects in the other fund. *This object should not be used for reporting expediency*

    The total of internal cost recoveries must cross-add to zero.

21. **External Cost Recoveries** - The guidelines require gross reporting of revenue, expenses and cost recoveries because it better reflects the financial results of the major operations of the institution. Except for ancillary enterprises, where revenue from external sales and services is reported as revenue, external cost recoveries include:

(i) Revenue from services to outside organizations, e.g. selling of steam, computer time, lab tests, space rental to external organizations, etc.

(ii) Incidental charges such as income from various medical clinics, athletic gate receipts, payments for medical services under Student Services.

(iii) Revenue derived from external sources from sales, rentals or the provision of services, while shown as revenue in the ancillary fund, is included in external cost recoveries in the other funds.

Note: Payments received by an institution from another institution for services rendered should be included in miscellaneous revenue.

Netting of revenue against expense - The netting of revenue against expenses is appropriate in certain circumstances. For example:

a) Treatment and Rehabilitation Program payments from the Ontario Ministry of Health for the salary cost of medical school faculty are netted against salary expense rather than shown in external cost recovery.

b) Revenue in ancillary enterprises from departments from the sale of goods and services (for example the bookstore selling stationery to departments) is netted against expenses in the Ancillary fund and shown as expense in the other funds or functions.

IV TABLES

1. **Table 1 - Summary of Revenue, Expense and Fund Balances** - this table brings together in summary form, for each fund, total revenues and expenses, the resulting net revenue and expense, before and after interfund transfers and appropriations, and changes in fund balances.

Line 1 - Total Revenue - Represents the total of the revenues reported on Table 2.

Line 2 - Total Expense - Reflects the totals of all expenses reported on Table 4.

Line 3 - Lump Sum Payments - The cost associated with lump sum payments on termination of employment is not included with expense on the tables where expense is reported. Rather, it is reported on a separate line Lump Sum Payments on Table 1. While this presentation deviates from generally accepted accounting principles followed by universities, it enhances comparability of information between universities.

Line 4 - Net Revenue (Expense) - Reflects the difference between Total Revenue and Total Expense.

Line 5 - Interfund Transfers - Reflects transfers between funds where expenditures in one fund are funded by the revenue of another fund. The transfers represent the reallocation of revenues to the funds where the expenses are reported. Interfund Transfers aggregate to zero. Further information is provided on a separate Table 9.

Line 6 - Net Variation in Appropriations - Reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and is further detailed on a separate Table 8.

Line 7 - Net Increase (Decrease) for the Year per COFO-UO Report - Reflects the net revenue (expense) after interfund transfers and changes in appropriations.

Line 8 - Net Reconciling Items - Reflects the adjustments required to agree the Net Revenue (Expense) per COFO-UO Report with the Net Revenue (Expense) per Financial Statements. The reconciling items must be further detailed on Table 14.

Line 9 - Balance - Beginning of Year as per prior year's COFO report – This line must be identical to Line 10 of Table 1, Balance – End of Year of the previous year's COFO report. If there is a difference between the closing balance per COFO previous year and the opening balance current year as a result of a restatement of the audited financial statements, the item should appear as a reconciling item on Table 14. The beginning balance per the COFO report for the current year should not be restated.

Line 10 - Balance - End of Year - Reflects the institution's total net assets per Financial Statements.

Lines 11, 12, 13 and 14 - In these lines the institution is required to distribute the closing balances at end of year between Unrestricted, Internally Restricted, Investment in Capital Assets and Externally Restricted. Line 11 – the total of *Unrestricted* reflects the institution's surplus/deficit per Financial Statements. Line 12 – the total of *Internally Restricted* reflects the sum of Internally Restricted (appropriations) and Internal Endowments per Financial Statements. Line 13 – the total of *Investment in Capital Assets* reflects the institution's investment in Capital Assets per Financial Statements. Line 14 – the total of *Externally Restricted* reflects the institution's External Endowments per Financial Statements.

2. **Table 2 - Revenue** - this table reports the institution's total revenue by type of fund and source for the current fiscal year. The sum of revenues of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Summary of Expense by Fund and Functional Area** - this table summarizes expense by fund and function. It presents a consolidated summary of the institution's activities in each fund by major functional areas.

4. **Table 4 - Summary of Expense by Fund and Object of Expense** - this table reports the institution's total expenses for all expendable funds by object and type of fund for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

5. **Table 5 - Summary of Expense for All Funds By Functional Area and By Object of Expense** - this table reports the institution's total expenses for the current fiscal year for all expendable funds by object and functional area.

   Tables 5(a) to 5(d) - Expense for Other (Non-Credit), Sponsored Research – Entities Consolidated, Sponsored Research – Entities Not Consolidated, Capital. These tables are prepared to facilitate the preparation of Table 5. They will not be published in the COFO-UO Financial Report.

6. **Table 6 - Expense - Operating** - this table reflects, in further detail, the objects of expense reported for the Operating fund by individual functional areas.

7. **Table 7 - Expense - Trust** - this table reflects, in further detail, the objects of expense as reported for the Expendable Trust Fund by individual functional areas which benefit from these activities. Note that scholarships should be reported under the Student Services functional area.

8. **Table 8 - Changes in Appropriated Fund Balances - Operating and Ancillary Only -** this table further details changes in appropriations in Operating and Ancillary.

   An increase in appropriated funds is caused by an appropriation of current funds for use in future years. A decrease in appropriated funds is caused by expending funds which were appropriated during a previous year.

   The table shows appropriations of operating funds into the following six categories:

   1. Provision for repairs, renovations and replacement of physical assets in future years.

   2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

   3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

   4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

   5. Unexpended pension contributions which arise from compliance with the Handbook of the Canadian Institute of Chartered Accountants.

6. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR UNIVERSITIES

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Total for Universities

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	3,663,352	0	598,604	0	1,478,569	225,112	599,384	6,565,021	169,119
2. Total Expense	3,495,435	0	565,839	0	1,455,164	210,645	623,396	6,350,479	0
3. Lump Sum Payments	9,458	0	4	0	174	131	0	9,767	0
4. Net Revenue (Expense)	158,459	0	32,761	0	23,231	14,336	(24,012)	204,775	169,119
5. Interfund Transfers	(76,252)	0	(29,260)	0	(677)	45,433	97,924	37,168	(37,168)
6. Net Variation in Appropriations	(45,425)	45,389	(4,836)	4,872	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	36,782	45,389	(1,335)	4,872	22,554	59,769	73,912	241,943	131,951
8. Net Reconciling Items	(15,584)	0	(101)	0	(48,445)	(16,374)	(86,044)	(166,548)	(1,984)
9. Balance - Beginning of the Year per prior year's COFO Report	(426,457)	656,531	(54,296)	54,223	81,806	166,782	933,768	1,412,357	2,369,626
10. Balance - End of the Year per Financial Statements	(405,259)	701,920	(55,732)	59,095	55,915	210,177	921,636	1,487,752	2,499,593
Distribution of Balance - End of the Year									
11. Unrestricted	(405,259)	0	(40,552)	0	(125)	446	(110,594)	(556,084)	0
12. Internally Restricted	0	701,920	(16,139)	33,308	56,040	209,731	12,227	997,087	664,632
13. Investment in Capital Assets	0	0	959	25,787	0	0	1,020,003	1,046,749	0
14. Externally Restricted	0	0	0	0	0	0	0	0	1,834,961
Total	(405,259)	701,920	(55,732)	59,095	55,915	210,177	921,636	1,487,752	2,499,593

Note 1: In addition to the above revenue and expenses, $26,736 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Total for Universities

	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
Source	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	1,494,304	0	1,494,304	0	0	0	0	0	0	1,494,304	0
(ii) Non-Formula Grants	232,721	204	232,925	2,101	872	0	872	2,940	9,811	248,649	0
(iii) Other MTCU Grants and Contracts	8,248	7	8,255	4	369	0	369	15,748	57,098	81,474	(566)
b) Other Ontario Government Grants and Contracts	100,303	5,602	105,905	35	209,745	52,877	262,622	16,395	23,490	408,447	4,084
Total Ontario Grants and Contracts	1,835,576	5,813	1,841,389	2,140	210,986	52,877	263,863	35,083	90,399	2,232,874	3,518
c) Federal	7,877	982	8,859	27	555,419	77,977	633,396	17,595	8,098	667,975	0
d) Municipal	39	0	39	118	28,322	348	28,670	2,038	741	31,606	0
e) Other Provinces	40	0	40	0	3,258	3,827	7,085	53	0	7,178	0
f) Foreign	470	0	470	0	21,232	22,443	43,675	98	0	44,243	0
2. Fees											
a) Tuition Fees	1,374,844	82,935	1,457,779	0	0	0	0	0	0	1,457,779	0
b) Miscellaneous Fees	160,765	2,813	163,578	161,813	0	0	0	0	3,370	328,761	0
3. Borrowings	0	0	0	0	0	0	0	0	408,622	408,622	0
4. Donations and Non-Government Grants and Contracts	16,896	3,269	20,165	14,877	259,208	206,460	465,668	146,724	45,716	693,150	150,776
5. Sales of Services and Products	0	0	0	403,388	0	0	0	0	0	403,388	0
6. Investment Income											
a) Endowment	38,167	0	38,167	0	193	0	193	(24,183)	0	14,177	14,540
b) Other Investment Income	28,505	116	28,621	1,897	1,965	5,550	7,515	33,251	30,137	101,421	10
7. Miscellaneous	99,921	4,324	104,245	14,344	27,099	1,405	28,504	14,453	12,301	173,847	275
Total	3,563,100	100,252	3,663,352	598,604	1,107,682	370,887	1,478,569	225,112	599,384	6,565,021	169,119

TABLE 2A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

	Bro	Car	Dom	Gue	Lak	Lau	Alg	Hea	McM	Nip	OCAD	Ott	Que	Rye	Tor	Tre	Wat	Wes	WLU	Win	Yor	Total
Source	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
1. Government Grants and Contracts:																						
a) Ontario MTCU:																						
(i) Basic Formula Grant	46.3	42.7	6.0	44.1	42.5	43.6	40.4	15.3	39.0	29.9	42.1	41.8	37.9	42.0	43.3	36.0	44.7	40.7	40.3	44.8	42.3	41.9
(ii) Non-Formula Grants	4.2	7.8	7.6	7.0	11.8	17.2	21.9	59.6	7.4	12.8	2.4	12.2	3.9	5.6	5.3	9.8	5.7	5.6	7.0	4.9	4.2	6.5
(iii) Other MTCU Grants & Contracts	0.7	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	2.5	0.0	0.2	0.0	0.6	0.2	0.5	0.0	0.0	0.0	0.0	0.6	0.2
b) Other Ontario Government Grants and Contracts	0.1	0.0	0.0	4.6	0.2	1.3	0.0	0.0	0.0	0.1	0.0	1.1	19.9	0.1	3.2	0.9	0.9	0.9	0.0	0.1	0.0	2.8
Total Ontario Grants and Contracts	51.3	50.5	13.6	55.6	54.6	63.6	62.2	74.9	46.4	45.3	44.5	55.3	61.7	48.2	52.0	47.2	51.3	47.2	47.3	49.8	47.2	51.5
c) Federal	0.0	0.6	0.0	0.0	1.1	0.0	0.0	0.0	0.0	0.1	0.0	1.3	0.0	0.1	0.0	0.2	0.0	0.3	0.0	0.0	0.3	0.2
d) Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e) Other Provinces	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
f) Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
2. Fees																						
a) Tuition Fees	45.5	42.1	23.9	33.0	39.8	28.4	35.5	15.2	33.1	45.0	47.0	37.0	33.4	45.4	34.6	43.0	39.3	44.0	49.2	42.4	43.2	38.6
b) Miscellaneous Fees	2.6	3.1	0.7	4.2	2.6	1.7	0.1	0.2	0.1	5.2	5.0	2.6	2.9	3.3	8.7	5.6	5.3	3.4	2.8	3.7	5.4	4.5
3. Borrowings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. Donations and Non-Government Grants and Contracts	0.0	1.0	60.7	0.0	1.1	1.9	0.7	0.0	0.0	0.0	0.8	0.3	0.9	0.4	0.0	1.0	0.2	1.4	0.0	0.0	0.8	0.5
5. Sales of Services and Products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. Investment Income																						
a) Endowment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.0	4.9	0.0	0.0	0.0	0.0	0.0	0.0	1.1
b) Other Investment Income	0.5	1.1	0.0	1.0	0.0	1.0	0.4	0.0	2.8	0.2	1.1	1.9	0.0	1.2	(1.0)	1.0	1.3	2.4	0.6	1.3	0.7	0.8
7. Miscellaneous	0.0	1.6	1.0	6.3	0.7	3.4	1.1	9.7	17.5	4.3	1.6	1.7	0.3	1.3	0.8	1.9	2.5	1.2	0.1	2.8	2.3	2.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 2B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE BY TYPE OF FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	74.1	1.3	12.6	6.5	0.0	1.9	3.5	100.0
Carleton	58.0	0.1	5.6	18.3	0.0	7.9	10.1	100.0
Dominicain	93.2	0.0	3.5	3.3	0.0	0.0	0.0	100.0
Guelph	49.0	3.2	13.3	27.3	0.0	4.4	2.9	100.0
Lakehead	66.1	1.6	12.6	11.1	0.0	1.3	7.3	100.0
Laurentian	66.1	1.2	6.9	15.6	0.0	4.8	5.4	100.0
Algoma	87.4	0.0	12.6	0.0	0.0	0.0	0.0	100.0
Hearst	91.3	0.0	2.8	0.0	0.0	1.5	4.4	100.0
McMaster	45.6	0.3	7.9	30.2	6.5	4.9	4.5	100.0
Nipissing	53.6	0.7	6.6	0.4	0.0	1.4	37.3	100.0
OCAD	95.0	2.1	0.6	0.0	0.0	1.0	1.3	100.0
Ottawa	57.5	0.8	3.5	20.7	11.0	4.0	2.5	100.0
Queen's	50.2	2.2	9.3	23.6	2.7	9.6	2.5	100.0
Ryerson	77.1	1.7	10.5	3.6	0.0	3.1	4.1	100.0
Toronto	49.5	1.8	6.8	16.6	13.9	(0.7)	12.2	100.0
Trent	66.4	0.7	10.6	14.8	0.0	2.4	5.1	100.0
Waterloo	58.7	0.1	13.0	22.8	0.0	4.0	1.3	100.0
Western	50.0	2.2	15.8	14.2	9.6	5.7	2.6	100.0
Wilfrid Laurier	67.9	0.6	18.0	4.1	0.0	3.8	5.7	100.0
Windsor	73.9	0.0	12.0	9.5	0.0	3.9	0.8	100.0
York	51.0	2.4	6.6	5.6	0.0	1.7	32.7	100.0
Average All Institutions	54.3	1.5	9.1	16.9	5.6	3.4	9.1	100.0

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Total for Universities

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	1,771,634	221,705	1,993,339	150,131	207,283	396,473	107,161	146,493	332,382	68,184	0	3,401,446
Other (Non-Credit)	90,961	3,028	93,989	0	0	0	0	0	0	0	0	93,989
Ancillary	0	0	0	0	0	0	0	0	0	0	565,839	565,839
Sponsored Research	780,275	674,889	1,455,164	0	0	0	0	0	0	0	0	1,455,164
Trust	68,491	40,570	109,061	9,750	4,783	68,022	216	3,747	2,629	12,437	0	210,645
Capital	0	0	0	0	0	0	0	0	623,396	0	0	623,396
Total	2,711,361	940,192	3,651,553	159,881	212,066	464,495	107,377	150,240	958,407	80,621	565,839	6,350,479

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Total for Universities

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	1,052,842	12,481	1,065,323	0	55,057	11,582	66,639	18,656	0	1,150,618
(ii)	Other Instruction & Research	163,640	9,600	173,240	0	195,947	68,211	264,158	10,173	0	447,571
(iii)	Other Salaries & Wages	963,513	25,665	989,178	120,227	169,810	76,611	246,421	28,941	0	1,384,767
	Total Salaries and Wages	2,179,995	47,746	2,227,741	120,227	420,814	156,404	577,218	57,770	0	2,982,956
2.	Employee Benefits	320,894	4,408	325,302	20,036	41,247	10,855	52,102	7,043	0	404,483
	Total Salaries and Benefits	2,500,889	52,154	2,553,043	140,263	462,061	167,259	629,320	64,813	0	3,387,439
3.	Library Acquisitions	90,792	55	90,847	0	1,404	112	1,516	4,389	0	96,752
4.	Equipment and Furniture Purchases	91,670	1,621	93,291	28,621	192,423	47,344	239,767	15,498	46,570	423,747
5.	Equipment Rental and Maintenance	40,687	1,213	41,900	5,297	15,942	1,637	17,579	1,832	16	66,624
6.	Printing and Duplicating	34,591	3,465	38,056	2,958	6,421	2,343	8,764	2,585	1	52,364
7.	Materials and Supplies	142,965	16,678	159,643	21,400	134,200	82,405	216,605	17,539	1,142	416,329
8.	Communications	30,428	2,482	32,910	5,408	4,195	1,297	5,492	1,092	106	45,008
9.	Professional Fees	31,534	2,791	34,325	2,246	12,410	4,679	17,089	5,623	296	59,579
10.	Costs of Goods Sold	0	0	0	171,735	0	0	0	0	0	171,735
11.	Travel	56,185	4,876	61,061	2,209	60,340	15,897	76,237	6,373	71	145,951
12.	Utilities	124,424	188	124,612	31,805	1,533	663	2,196	171	0	158,784
13.	Renovations and Alterations	25,677	37	25,714	20,470	14,649	607	15,256	2,212	115,953	179,605
14.	Externally Contracted Services	43,255	1,526	44,781	40,262	24,242	12,263	36,505	6,844	195	128,587
15.	Scholarships, Bursaries, etc.	256,797	653	257,450	0	4,834	106	4,940	62,856	0	325,246
16.	Debt Repayments	1,316	0	1,316	22,137	0	0	0	0	10,788	34,241
17.	Interest	13,075	168	13,243	37,984	1	4	5	93	4,898	56,223
18.	Building, Land and Site Services	1,849	0	1,849	467	5,240	0	5,240	161	408,164	415,881
19.	Other Operational Expenditures	91,565	9,022	100,587	16,980	71,007	27,730	98,737	15,804	39,212	271,320
20.	Internal Cost Allocations	(105,078)	1,583	(103,495)	15,597	83,755	0	83,755	7,528	(3,385)	0
21.	External Cost Recoveries	(71,175)	(4,523)	(75,698)	0	(3,839)	0	(3,839)	(4,768)	(631)	(84,936)
	Total	3,401,446	93,989	3,495,435	565,839	1,090,818	364,346	1,455,164	210,645	623,396	6,350,479

TABLE 4A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE

		Bro	Car	Dom	Gue	Lak	Lau	Alg	Hea	McM	Nip	OCAD	Ott	Que	Rye	Tor	Tre	Wat	Wes	WLU	Win	Yor	Total
Object of Expense		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
1.	Salaries and Wages:																						
(i)	Academic Ranks	21.0	20.8	42.5	15.2	26.4	28.7	33.0	33.2	16.2	22.8	29.9	16.8	15.6	19.3	16.6	24.8	17.9	16.9	21.9	20.1	22.4	18.1
(ii)	Other Instruction & Research	4.8	7.1	0.0	4.0	5.2	0.5	0.0	0.3	5.8	0.0	2.3	10.6	7.9	8.6	9.5	6.4	7.8	5.6	1.6	6.2	4.9	7.0
(iii)	Other Salaries & Wages	17.5	16.8	14.1	27.1	17.7	27.9	25.9	22.4	21.8	15.9	20.6	21.6	21.2	23.8	19.8	20.9	24.7	23.2	20.8	22.6	23.5	21.8
	Total Salaries and Wages	43.4	44.7	56.6	46.3	49.3	57.1	58.9	56.0	43.8	38.6	52.8	48.9	44.7	51.6	45.9	52.0	50.3	45.7	44.3	48.8	50.8	47.0
2.	Employee Benefits	7.8	7.7	6.0	6.4	8.1	9.4	11.6	10.9	3.8	6.3	8.4	5.7	5.7	7.5	4.6	10.3	6.7	8.7	5.6	9.1	8.4	6.4
	Total Salaries and Benefits	51.2	52.4	62.6	52.7	57.4	66.4	70.4	66.9	47.6	44.9	61.2	54.7	50.4	59.1	50.5	62.3	57.0	54.4	50.0	58.0	59.2	53.3
3.	Library Acquisitions	1.5	1.4	9.2	0.9	1.7	1.3	1.5	1.4	1.4	1.1	0.6	1.4	1.5	1.1	1.8	1.3	1.5	1.6	1.2	2.1	1.6	1.5
4.	Furniture and Equipment Purchases	1.8	5.3	2.1	10.1	10.1	3.8	1.8	1.4	8.0	1.3	1.1	6.6	7.2	4.4	6.7	6.0	8.3	8.5	3.3	7.0	3.2	6.7
5.	Equipment Rental and Maintenance	1.1	1.9	1.6	1.2	1.3	1.4	0.0	1.2	0.9	0.2	1.0	3.0	0.5	1.2	1.0	1.0	1.3	1.0	0.6	2.1	(0.8)	1.0
6.	Printing and Duplicating	1.5	0.2	2.8	0.6	0.5	0.9	0.1	0.0	0.6	1.2	1.4	0.6	0.4	0.9	0.9	0.3	1.2	0.6	1.2	2.4	1.3	0.8
7.	Materials and Supplies	1.4	4.8	1.1	5.6	2.9	4.2	12.5	0.9	2.8	5.9	8.4	5.4	9.6	5.6	11.2	2.3	3.4	6.2	1.4	0.8	6.2	6.6
8.	Communications	0.2	0.5	1.1	0.7	0.9	0.5	3.2	1.2	0.5	0.8	0.9	0.4	0.8	0.6	0.7	0.7	0.2	0.4	0.8	0.5	1.9	0.7
9.	Professional Fees	0.4	1.6	1.3	0.9	0.9	1.6	0.4	0.4	0.4	0.7	0.7	1.1	2.0	0.4	1.2	0.8	1.0	0.5	0.3	0.4	0.4	0.9
10.	Cost of Goods Sold	3.8	0.0	2.7	2.6	6.2	2.1	4.2	1.4	2.6	0.0	0.0	0.0	0.7	4.8	3.4	0.1	3.9	4.2	6.2	4.3	1.8	2.7
11.	Travel	0.9	2.5	0.2	1.9	2.6	3.2	0.9	3.9	2.4	2.5	0.3	2.1	2.5	1.2	2.4	2.7	2.4	2.6	2.0	2.0	2.5	2.3
12.	Utilities	3.3	2.3	0.0	3.7	3.3	2.9	2.4	2.9	2.6	0.7	1.7	1.9	2.2	2.9	2.4	2.2	2.1	2.5	1.9	3.5	2.5	2.5
13.	Renovations and Alterations	0.1	3.7	0.0	2.3	4.8	0.2	0.0	1.7	10.0	1.4	9.9	2.8	2.3	2.5	1.6	2.1	3.3	2.1	1.1	6.3	0.5	2.8
14.	Externally Contracted Services	0.4	0.9	0.0	2.5	0.3	1.7	0.4	4.7	0.2	3.2	4.0	1.6	3.2	2.7	4.2	7.2	0.1	0.3	2.8	0.1	0.7	2.0
15.	Scholarships, Bursaries, etc.	3.9	6.2	4.0	3.6	4.6	6.0	0.0	2.9	3.0	4.0	4.9	4.8	6.0	4.1	5.8	6.7	6.0	5.2	5.3	3.9	5.9	5.1
16.	Debt Repayments	0.4	0.1	0.0	0.9	1.6	0.2	1.2	0.0	0.3	0.0	0.0	0.4	0.4	1.6	0.1	1.9	0.2	1.0	0.3	0.9	1.2	0.5
17.	Interest	1.5	1.0	0.0	0.8	0.0	0.3	1.0	0.3	0.3	3.4	0.0	1.0	0.4	0.0	0.9	0.7	0.4	1.1	2.4	1.1	1.8	0.9
18.	Building, Land and Site Services	0.1	11.3	0.0	9.1	0.0	2.6	0.0	0.0	0.2	27.0	1.7	7.4	8.7	7.1	5.9	1.7	6.1	3.6	17.8	0.0	12.5	6.5
19.	Other Operational Expenditures	26.5	5.2	11.3	2.6	2.1	2.3	0.0	8.9	16.9	1.7	2.2	6.2	2.1	0.0	0.2	2.3	3.5	6.2	3.6	4.5	(0.0)	4.3
20.	Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21.	External Cost Recoveries	0.0	(1.3)	0.0	(2.5)	(1.3)	(1.4)	0.0	0.0	(0.6)	0.0	0.0	(1.2)	(0.9)	0.0	(1.2)	(2.2)	(1.9)	(1.9)	(2.1)	0.0	(2.4)	(1.3)
	Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 4B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	61.6	0.7	9.6	3.8	0.0	1.6	22.7	100.0
Carleton	60.8	0.0	5.2	19.1	0.0	1.3	13.7	100.0
Dominicain	94.5	0.0	4.4	1.2	0.0	0.0	0.0	100.0
Guelph	41.6	3.5	10.7	26.5	0.0	2.7	15.0	100.0
Lakehead	64.9	1.3	13.4	8.0	0.0	2.3	10.2	100.0
Laurentian	69.3	1.7	7.8	14.6	0.0	3.9	2.6	100.0
Algoma	86.9	0.0	13.1	0.0	0.0	0.0	0.0	100.0
Hearst	89.4	0.0	2.6	0.0	0.0	2.0	5.9	100.0
McMaster	42.7	0.3	7.9	28.2	6.5	6.3	8.1	100.0
Nipissing	62.7	0.7	6.5	0.5	0.0	1.6	28.0	100.0
OCAD	84.8	1.5	0.1	0.0	0.0	0.9	12.6	100.0
Ottawa	51.8	0.4	3.4	20.1	10.8	3.5	9.9	100.0
Queen's	51.3	2.3	9.0	21.1	2.7	5.0	8.6	100.0
Ryerson	73.3	1.9	10.2	4.2	0.0	1.6	8.7	100.0
Toronto	49.1	1.8	6.3	18.6	13.9	3.1	7.3	100.0
Trent	66.9	0.5	10.1	15.0	0.0	1.9	5.6	100.0
Waterloo	52.9	0.1	12.6	21.6	0.0	3.8	9.0	100.0
Western	47.8	2.0	16.1	14.8	8.9	4.0	6.5	100.0
Wilfrid Laurier	58.2	0.5	15.9	3.8	0.0	2.6	19.0	100.0
Windsor	68.5	0.0	11.2	9.4	0.0	3.3	7.7	100.0
York	67.9	2.5	8.3	6.2	0.0	1.6	13.5	100.0
Average All Institutions	53.6	1.5	8.9	17.2	5.7	3.3	9.8	100.0

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Total for Universities

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	1,017,500	133,118	1,150,618	0	0	0	0	0	0	0	0	1,150,618
(ii)	Other Instruction & Research	318,427	129,144	447,571	0	0	0	0	0	0	0	0	447,571
(iii)	Other Salaries & Wages	421,391	234,496	655,887	103,092	98,294	91,637	62,163	103,063	104,142	46,262	120,227	1,384,767
	Total Salaries and Wages	1,757,318	496,758	2,254,076	103,092	98,294	91,637	62,163	103,063	104,142	46,262	120,227	2,982,956
2.	Employee Benefits	225,890	56,995	282,885	17,079	15,726	12,209	9,665	20,416	19,829	6,638	20,036	404,483
	Total Salaries and Benefits	1,983,208	553,753	2,536,961	120,171	114,020	103,846	71,828	123,479	123,971	52,900	140,263	3,387,439
3.	Library Acquisitions	1,408	163	1,571	0	95,181	0	0	0	0	0	0	96,752
4.	Equipment and Furniture Purchases	213,914	83,342	297,256	10,874	4,442	6,256	16,921	6,347	51,583	1,447	28,621	423,747
5.	Equipment Rental and Maintenance	27,087	4,640	31,727	2,690	3,480	1,615	11,828	3,550	5,305	1,132	5,297	66,624
6.	Printing and Duplicating	24,189	4,425	28,614	6,393	1,023	2,343	218	2,621	1,931	6,263	2,958	52,364
7.	Materials and Supplies	166,867	143,989	310,856	10,181	5,142	19,658	3,689	9,098	30,605	5,700	21,400	416,329
8.	Communications	17,825	3,392	21,217	4,344	903	1,814	2,782	3,279	1,708	3,553	5,408	45,008
9.	Professional Fees	23,924	9,157	33,081	1,900	72	2,399	1,776	14,780	1,591	1,734	2,246	59,579
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	171,735	171,735
11.	Travel	88,721	32,604	121,325	5,801	858	7,312	910	4,390	564	2,582	2,209	145,951
12.	Utilities	1,721	663	2,384	0	0	0	0	0	124,595	0	31,805	158,784
13.	Renovations and Alterations	12,521	2,772	15,293	0	0	0	0	0	143,842	0	20,470	179,605
14.	Externally Contracted Services	33,285	18,522	51,807	1,155	230	5,168	380	1,422	26,969	1,194	40,262	128,587
15.	Scholarships, Bursaries, etc.	4,303	1,290	5,593	0	0	319,653	0	0	0	0	0	325,246
16.	Debt Repayments	175	0	175	0	0	470	291	380	10,788	0	22,137	34,241
17.	Interest	9,576	152	9,728	132	135	2,371	253	693	4,898	29	37,984	56,223
18.	Building, Land and Site Services	5,183	57	5,240	0	0	0	0	0	410,174	0	467	415,881
19.	Other Operational Expenditures	78,272	75,934	154,206	9,577	2,207	7,680	1,939	15,789	57,368	5,574	16,980	271,320
20.	Internal Cost Allocations	44,754	9,197	53,951	(8,406)	(8,129)	1,871	(2,966)	(29,324)	(22,656)	62	15,597	0
21.	External Cost Recoveries	(25,572)	(3,860)	(29,432)	(4,931)	(7,498)	(17,961)	(2,472)	(6,264)	(14,829)	(1,549)	0	(84,936)
	Total	2,711,361	940,192	3,651,553	159,881	212,066	464,495	107,377	150,240	958,407	80,621	565,839	6,350,479

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Total for Universities

	Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	872,087	79,007	951,094	0	0	0	0	0	0	0	951,094
(ii)	Academic Ranks -Part Time	92,714	9,034	101,748	0	0	0	0	0	0	0	101,748
(iii)	Other Instruction & Research -Full Time	72,825	2,354	75,179	0	0	0	0	0	0	0	75,179
(iv)	Other Instruction & Research -Part Time	85,602	2,859	88,461	0	0	0	0	0	0	0	88,461
(v)	Other Salaries & Wages - Full Time	241,840	79,410	321,250	83,657	88,342	62,477	55,931	92,893	95,457	35,027	835,034
(vi)	Other Salaries & Wages - Part Time	40,146	7,677	47,823	15,059	9,702	26,476	6,232	8,517	8,661	6,009	128,479
	Total Salaries and Wages	1,405,214	180,341	1,585,555	98,716	98,044	88,953	62,163	101,410	104,118	41,036	2,179,995
2.	Employee Benefits	193,184	27,715	220,899	16,591	15,686	11,892	9,665	20,316	19,824	6,021	320,894
	Total Salaries and Benefits	1,598,398	208,056	1,806,454	115,307	113,730	100,845	71,828	121,726	123,942	47,057	2,500,889
3.	Library Acquisitions	0	0	0	0	90,792	0	0	0	0	0	90,792
4.	Equipment and Furniture Purchases	40,660	4,930	45,590	7,215	4,397	5,546	16,714	6,006	5,013	1,189	91,670
5.	Equipment Rental and Maintenance	9,607	1,731	11,338	2,618	3,474	1,600	11,819	3,545	5,288	1,005	40,687
6.	Printing and Duplicating	13,446	1,259	14,705	6,354	1,019	2,302	218	2,573	1,930	5,490	34,591
7.	Materials and Supplies	61,569	2,672	64,241	9,732	4,958	18,899	3,689	8,748	29,458	3,240	142,965
8.	Communications	11,471	1,251	12,722	4,319	901	1,798	2,782	3,264	1,602	3,040	30,428
9.	Professional Fees	7,366	1,703	9,069	1,760	70	1,763	1,776	14,486	1,295	1,315	31,534
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	29,979	5,029	35,008	5,594	850	7,049	910	4,192	492	2,090	56,185
12.	Utilities	0	0	0	0	0	0	0	0	124,424	0	124,424
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	25,677	0	25,677
14.	Externally Contracted Services	6,180	1,030	7,210	1,152	230	5,162	380	1,398	26,742	981	43,255
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	256,797	0	0	0	0	256,797
16.	Debt Repayments	175	0	175	0	0	470	291	380	0	0	1,316
17.	Interest	9,424	129	9,553	132	135	2,371	253	604	0	27	13,075
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	1,849	0	1,849
19.	Other Operational Expenditures	32,920	776	33,696	9,136	2,124	7,281	1,939	15,157	18,142	4,090	91,565
20.	Internal Cost Allocations	(34,804)	(4,142)	(38,946)	(8,306)	(8,129)	1,824	(2,966)	(29,324)	(19,276)	45	(105,078)
21.	External Cost Recoveries	(14,757)	(2,719)	(17,476)	(4,882)	(7,268)	(17,234)	(2,472)	(6,262)	(14,196)	(1,385)	(71,175)
	Total	1,771,634	221,705	1,993,339	150,131	207,283	396,473	107,161	146,493	332,382	68,184	3,401,446

TABLE 6A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

	Bro	Car	Dum	Gue	Lak	Lau	Alg	Hea	McM	Nip	OCAD	Ott	Que	Rye	Tor	Tre	Wat	Wes	WLU	Win	Yor	Total
Object of Expense	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
1. Salaries and Wages:																						
(i) Academic Ranks - Full Time	29.3	32.4	45.0	27.9	36.0	37.0	30.9	31.6	27.3	25.5	21.7	27.1	24.8	26.2	28.0	32.8	30.2	27.1	32.9	27.1	25.5	28.0
(ii) Academic Ranks - Part Time	4.8	1.9	0.0	2.4	3.9	3.9	7.1	5.5	3.2	10.2	12.8	2.7	3.1	0.0	0.9	3.2	1.6	5.1	4.8	1.9	6.4	3.0
(iii) Other Instruction & Res. - Full Time	0.0	0.1	0.0	0.0	2.4	0.0	0.0	0.0	0.0	0.0	0.0	3.0	0.3	3.9	3.4	2.0	5.8	0.0	0.0	1.8	5.1	2.2
(iv) Other Instruction & Res. - Part Time	4.0	4.9	0.0	3.9	2.6	0.5	0.0	0.4	3.8	0.0	2.7	4.2	1.9	5.7	2.1	1.4	0.0	3.7	2.3	2.8	0.2	2.6
(v) Other Salaries & Wages - Full Time	23.6	22.3	13.4	29.5	19.2	21.2	25.9	24.5	23.1	19.4	22.2	23.1	29.6	20.0	24.3	23.9	31.3	20.6	24.5	23.7	25.3	24.5
(vi) Other Salaries & Wages - Part Time	1.9	1.6	0.0	4.2	3.6	5.2	1.6	0.5	3.0	4.0	1.6	7.0	3.7	6.8	2.3	2.9	3.4	6.6	3.6	4.2	3.1	3.8
Total Salaries and Wages	63.6	63.2	58.5	67.8	67.7	67.8	65.4	62.6	60.6	59.1	61.0	67.2	63.4	62.6	60.9	66.2	72.2	63.1	68.1	61.5	65.5	64.1
2. Employee Benefits	11.7	11.7	6.4	9.7	11.5	11.6	12.9	12.2	4.3	9.6	9.8	7.8	8.2	9.3	6.8	13.9	9.8	15.2	8.3	12.3	11.4	9.4
Total Salaries and Benefits	75.3	75.0	64.8	77.5	79.2	79.4	78.3	74.8	64.9	68.8	70.8	75.0	71.6	71.9	67.7	80.1	82.1	78.2	76.4	73.8	76.9	73.5
3. Library Acquisitions	2.2	2.3	9.7	2.2	2.5	1.9	1.8	1.6	3.1	1.7	0.7	2.2	2.9	1.5	3.3	1.9	2.8	3.4	2.0	3.1	2.2	2.7
4. Equipment and Furniture Purchases	1.9	3.9	2.3	3.2	1.4	2.1	1.8	0.0	3.4	0.2	0.2	3.2	1.5	3.6	2.1	1.9	4.5	2.8	2.5	2.2	2.9	2.7
5. Equipment Rental and Maintenance	0.1	1.4	1.7	1.7	1.7	1.3	0.0	1.4	1.4	0.2	1.2	1.8	0.5	1.0	1.6	1.0	0.9	1.3	0.7	1.9	0.4	1.2
6. Printing and Duplicating	2.4	0.2	3.0	0.5	0.6	1.1	0.1	0.0	0.9	1.9	1.4	0.8	0.5	1.1	1.1	0.9	1.5	0.8	1.4	1.7	1.3	1.0
7. Materials and Supplies	0.9	2.4	1.1	4.4	2.3	2.4	10.8	1.0	1.8	7.6	9.9	1.7	5.3	5.7	6.9	1.3	2.3	2.6	1.9	1.0	6.3	4.2
8. Communications	0.3	0.4	1.1	0.7	1.3	0.5	3.7	1.4	0.9	1.3	0.9	0.6	1.2	0.5	1.1	0.8	0.2	0.7	1.0	0.6	1.7	0.9
9. Professional Fees	0.7	0.8	1.2	1.1	0.7	0.7	0.5	0.4	0.6	0.7	0.8	1.1	1.2	0.5	1.4	0.8	0.9	0.9	0.4	0.5	0.5	0.9
10. Cost of Goods Sold	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11. Travel	0.9	0.5	0.2	1.8	2.3	1.8	1.0	4.4	1.2	3.8	0.4	1.3	1.5	1.1	1.4	1.6	1.7	3.2	2.4	2.0	2.0	1.7
12. Utilities	4.7	2.8	0.0	5.0	4.2	3.3	1.7	3.2	5.4	0.0	2.0	2.8	3.1	3.5	4.3	1.9	4.0	3.8	2.3	3.7	2.5	3.7
13. Renovations and Alterations	0.1	1.3	0.0	0.0	0.0	0.2	0.0	1.8	1.4	1.4	0.0	0.5	1.6	1.1	0.7	0.1	1.0	0.5	0.4	1.5	0.3	0.8
14. Externally Contracted Services	0.7	0.9	0.0	2.4	0.2	1.7	0.4	0.1	0.1	5.1	4.6	2.0	0.4	3.0	2.3	3.4	0.1	0.3	1.2	0.0	0.5	1.3
15. Scholarships, Bursaries, etc.	4.1	8.3	4.2	3.9	3.2	6.6	0.0	0.9	3.8	3.8	4.7	7.2	11.3	4.9	11.8	8.2	5.9	6.6	6.6	3.9	6.8	7.5
16. Debt Repayments	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.5	0.2	0.0	0.0
17. Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.8	0.0	0.6	0.0	0.0	1.3	0.0	0.0	0.2	0.2	0.8	0.0	0.4
18. Building, Land and Site Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	0.1
19. Other Operational Expenditures	5.6	4.4	10.6	2.5	2.9	1.8	0.0	8.7	14.3	2.8	2.4	3.2	2.3	0.0	0.0	2.7	3.5	2.4	4.6	3.1	(0.0)	2.7
20. Internal Cost Allocations	0.0	(2.4)	0.0	(4.0)	(1.0)	(2.7)	0.0	0.0	(2.2)	0.0	0.0	(2.7)	(3.7)	(0.0)	(4.7)	(4.0)	(7.9)	(4.1)	(0.9)	0.0	(1.0)	(3.1)
21. External Cost Recoveries	0.0	(2.2)	0.0	(2.9)	(1.5)	(2.1)	0.0	0.0	(1.4)	0.0	0.0	(1.6)	(1.2)	0.0	(2.2)	(2.5)	(3.5)	(3.6)	(3.7)	0.0	(3.1)	(2.1)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 6B

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY FUNCTIONAL AREA

Functional Area	Instruction and Research All Excl. Medicine (1)	Instruction and Research Medicine (2)	Academic Support (3)	Library (4)	Student Services (5)	Central Computing and Commun. (6)	Admin. & General (7)	Physical Plant (8)	External Relations (9)	Total (10)
Brock	54.8	0.0	7.4	5.8	6.6	4.8	6.0	13.2	1.4	100.0
Carleton	51.4	0.0	8.0	7.2	11.7	3.9	5.6	10.3	1.8	100.0
Dominicain	50.1	0.0	0.0	12.8	4.2	1.4	31.5	0.0	0.0	100.0
Guelph	60.3	0.0	3.3	4.9	9.6	3.7	2.9	12.8	2.6	100.0
Lakehead	58.2	0.0	5.3	5.7	7.6	3.0	7.1	12.0	1.1	100.0
Laurentian	60.5	0.0	5.9	5.3	10.2	2.4	5.2	8.8	1.6	100.0
Algoma	44.9	0.0	3.0	6.1	6.5	4.1	18.6	10.7	6.0	100.0
Hearst	55.4	0.0	0.6	4.8	0.9	0.0	23.7	14.5	0.0	100.0
McMaster	43.7	17.2	1.4	5.4	7.0	4.5	6.4	12.3	2.2	100.0
Nipissing	56.7	0.0	1.3	4.5	9.0	4.0	14.1	7.3	3.1	100.0
OCAD	50.3	0.0	2.7	4.3	10.1	1.4	13.2	14.3	3.6	100.0
Ottawa	51.3	7.7	5.4	5.9	11.7	3.4	4.1	8.7	1.9	100.0
Queen's	39.0	24.6	3.1	5.9	14.5	2.4	1.8	8.7	0.1	100.0
Ryerson	55.1	0.0	6.2	3.8	10.5	4.0	6.5	11.3	2.6	100.0
Toronto	49.9	8.4	2.6	7.3	15.2	2.1	3.7	8.3	2.5	100.0
Trent	53.9	0.0	8.7	6.0	13.6	3.1	5.2	7.4	2.2	100.0
Waterloo	55.3	0.0	9.9	7.0	7.8	5.1	1.3	11.5	2.1	100.0
Western	54.9	10.6	1.8	6.1	10.7	1.9	3.0	7.9	3.0	100.0
Wilfrid Laurier	55.3	0.0	6.7	5.8	10.5	4.2	4.8	9.4	3.4	100.0
Windsor	49.1	0.0	7.8	7.1	10.9	5.2	5.9	12.7	1.3	100.0
York	60.1	0.0	4.5	5.3	12.6	2.7	4.6	9.0	1.3	100.0
Average All Institutions	52.1	6.5	4.4	6.1	11.7	3.2	4.3	9.8	2.0	100.0

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Total for Universities

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	7,330	11,326	18,656	0	0	0	0	0	0	0	18,656
(ii)	Other Instruction & Research	4,545	5,628	10,173	0	0	0	0	0	0	0	10,173
(iii)	Other Salaries & Wages	7,845	6,883	14,728	4,376	250	2,684	0	1,653	24	5,226	28,941
	Total Salaries and Wages	19,720	23,837	43,557	4,376	250	2,684	0	1,653	24	5,226	57,770
2.	Employee Benefits	2,047	3,429	5,476	488	40	317	0	100	5	617	7,043
	Total Salaries and Benefits	21,767	27,266	49,033	4,864	290	3,001	0	1,753	29	5,843	64,813
3.	Library Acquisitions	0	0	0	0	4,389	0	0	0	0	0	4,389
4.	Equipment and Furniture Purchases	8,954	1,324	10,278	3,659	45	710	207	341	0	258	15,498
5.	Equipment Rental and Maintenance	1,299	298	1,597	72	6	15	9	5	1	127	1,832
6.	Printing and Duplicating	1,600	80	1,680	39	4	41	0	48	0	773	2,585
7.	Materials and Supplies	9,860	3,472	13,332	449	184	759	0	350	5	2,460	17,539
8.	Communications	495	26	521	25	2	16	0	15	0	513	1,092
9.	Professional Fees	3,180	952	4,132	140	2	636	0	294	0	419	5,623
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	4,088	1,116	5,204	207	8	263	0	198	1	492	6,373
12.	Utilities	0	0	0	0	0	0	0	0	171	0	171
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	2,212	0	2,212
14.	Externally Contracted Services	6,495	71	6,566	3	0	6	0	24	32	213	6,844
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	62,856	0	0	0	0	62,856
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	2	0	2	0	0	0	0	89	0	2	93
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	161	0	161
19.	Other Operational Expenditures	10,066	2,685	12,751	441	83	399	0	632	14	1,484	15,804
20.	Internal Cost Allocations	3,190	4,369	7,559	(100)	0	47	0	0	5	17	7,528
21.	External Cost Recoveries	(2,505)	(1,089)	(3,594)	(49)	(230)	(727)	0	(2)	(2)	(164)	(4,768)
	Total	68,491	40,570	109,061	9,750	4,783	68,022	216	3,747	2,629	12,437	210,645

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Total for Universities

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	23,847	20,893	192,792	172	80,562	64,030	382,296	43,962	0	131	44,093
2. Deduct: Expenses Included in this Year's Operations	8,692	21,098	143,432	573	96,260	77,621	347,676	39,517	887	160	40,564
3. Other	153	0	3,328	27	5,261	2,000	10,769	1,343	0	0	1,343
4. Net Variation in Appropriations for the Year	15,308	(205)	52,688	(374)	(10,437)	(11,591)	45,389	5,788	(887)	(29)	4,872
5. Balance - Beginning of Year	19,153	23,065	168,383	3,698	425,360	16,872	656,531	49,716	4,185	322	54,223
6. Balance -End of Year	34,461	22,860	221,071	3,324	414,923	5,281	701,920	55,504	3,298	293	59,095

TABLE 9

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF TOTAL EXPENDABLE REVENUE BY SOURCE AND TYPE OF FUND
1997-98 to 2001-02

Total for Universities

	1997-98	1998-99	1999-00	2000-01	2001-02
I Total Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	31.6	29.8	25.5	24.4	22.8
Non-Formula Grants	3.8	4.5	4.9	4.8	3.8
Other MTCU Grants and Contracts	0.3	0.4	6.6	2.4	1.2
Other Ontario Government Grants and Contracts	4.5	4.1	4.9	6.1	6.2
Total Ontario Grants and Contracts	40.2	38.9	42.0	37.7	34.0
Federal	7.3	7.9	8.1	9.9	10.2
Municipal	0.0	0.1	0.0	0.1	0.5
Other	0.5	0.6	0.6	0.5	0.8
Fees					
Tuition Fees	21.8	22.8	21.6	22.4	22.2
Miscellaneous Fees	5.8	6.2	5.0	4.8	5.0
Borrowings	0.1	0.5	0.5	1.0	6.2
Donations and Non-Government Grants and Contracts	10.8	11.7	10.6	11.7	10.6
Sales of Services and Products	7.0	6.7	6.4	6.6	6.1
Investment Income	4.4	2.9	3.3	2.9	1.8
Miscellaneous	2.0	1.7	1.9	2.5	2.6
Total	100.0	100.0	100.0	100.0	100.0
II Total Revenue by Type of Fund					
Non-Capital					
Operating	62.7	63.3	62.2	60.5	59.7
Other (including non-credit)	1.8	1.8	1.7	1.8	1.7
Ancillary	11.4	10.8	10.2	9.8	10.0
Sponsored Research	18.5	19.3	20.7	24.2	24.8
Trust	5.6	4.9	5.2	3.8	3.8
Total Non-Capital	100.0	100.0	100.0	100.0	100.0
Total Funds					
Non-Capital	97.6	97.6	90.0	94.2	90.9
Capital	2.4	2.4	10.0	5.8	9.1
Total All Funds	100.0	100.0	100.0	100.0	100.0

TABLE 9A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

1997-98 to 2001-02

Total for Universities

	1997-98	1998-99	1999-00	2000-01	2001-02
I Operating Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	51.6	48.3	45.5	42.7	41.9
Non-Formula Grants	5.1	5.9	5.5	6.8	6.5
Other MTCU Grants and Contracts	0.2	0.2	0.2	0.1	0.2
Other Ontario Government Grants and Contracts	2.0	2.0	2.1	2.8	2.8
Total Ontario Grants and Contracts	59.0	56.3	53.3	52.6	51.5
Federal	0.1	0.1	0.1	0.2	0.2
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Fees	33.3	34.8	36.4	36.7	38.6
Miscellaneous Fees	3.3	4.3	4.7	4.4	4.5
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations and Non-Government Grants and Contracts	0.6	0.7	1.0	1.0	0.5
Sales of Services and Products	0.0	0.0	0.0	0.0	0.0
Investment Income	2.1	2.2	2.3	2.8	1.9
Miscellaneous	1.7	1.6	2.1	2.3	2.8
Total	100.0	100.0	100.0	100.0	100.0

TABLE 10

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE AND TYPE OF FUND

1997-98 to 2001-02

Total for Universities

		1997-98	1998-99	1999-00	2000-01	2001-02
I	Total Expenses by Object of Expense					
	Salaries and Wages:					
	Academic Ranks	23.4	23.3	21.0	19.2	18.1
	Other Instruction & Research	7.0	5.9	7.1	7.7	7.0
	Other Salaries & Wages	25.2	25.1	23.9	22.7	21.8
	Total Salaries and Wages	55.6	54.3	51.9	49.6	47.0
	Employee Benefits	7.0	6.8	7.0	6.8	6.4
	Total Salaries and Benefits	62.5	61.1	58.9	56.4	53.3
	Library Acquisitions	1.9	2.1	1.9	1.6	1.5
	Equipment and Furniture Purchase, Rental and Maintenance	5.0	5.8	7.3	6.7	7.7
	Utilities	2.7	2.5	2.4	2.6	2.5
	Scholarships, Bursaries, etc.	2.9	3.6	4.4	4.8	5.1
	Other Expenses	25.0	24.9	25.1	27.9	29.8
	Total	100.0	100.0	100.0	100.0	100.0
II	Total Expenses by Type of Fund					
	Non-Capital					
	Operating	63.6	64.6	64.7	61.9	59.4
	Other (including non-credit)	1.8	1.8	1.7	1.8	1.6
	Ancillary	11.9	11.1	10.3	9.9	9.9
	Sponsored Research	19.4	19.0	19.8	23.2	25.4
	Trust	3.3	3.5	3.5	3.3	3.7
	Total Non-Capital	100.0	100.0	100.0	100.0	100.0
	Total Funds					
	Non-Capital	97.3	96.7	95.8	93.8	90.2
	Capital	2.7	3.3	4.2	6.2	9.8
	Total All Funds	100.0	100.0	100.0	100.0	100.0

TABLE 10A

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

1997-98 to 2001-02

Total for Universities

		1997-98	1998-99	1999-00	2000-01	2001-02
I	Operating Expenses by Object of Expense					
	Salaries and Wages:					
	Academic Ranks	34.3	32.2	30.9	30.8	31.0
	Other Instruction & Research	4.6	4.1	4.5	4.7	4.8
	Other Salaries & Wages	27.8	29.3	28.1	28.0	28.3
	Total Salaries and Wages	66.6	65.7	63.4	63.5	64.1
	Employee Benefits	9.0	8.6	9.1	9.4	9.4
	Total Salaries and Benefits	75.6	74.3	72.6	73.0	73.5
	Library Acquisitions	2.9	2.9	2.7	2.5	2.7
	Equipment and Furniture Purchase, Rental and Maintenance	3.8	4.6	5.2	4.4	3.9
	Utilities	3.2	3.1	3.1	3.5	3.7
	Scholarships, Bursaries, etc.	3.3	4.6	5.8	6.5	7.5
	Other Expenses	11.1	10.6	10.7	10.1	8.7
	Total	100.0	100.0	100.0	100.0	100.0

TABLE 11

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

TREATMENT AND REHABILITATION FUNDS
(in thousands of dollars)

Revenue	Operating		Total
McMaster University	3,515		3,515
University of Ottawa	3,364		3,364
Queen's University	3,932		3,932
University of Toronto	12,032		12,032
University of Western Ontario	3,893		3,893
Total	26,736		26,736

Expense	Operating		
	Instruction and Research		
	All Excl. Medicine	Medicine	Total
Salaries and Wages			
Academic Ranks			
Full-Time			
McMaster University		3,515	3,515
University of Ottawa		3,364	3,364
Queen's University		2,844	2,844
University of Toronto	103	11,361	11,464
University of Western Ontario		3,065	3,065
Part-Time			
University of Toronto	5	563	568
Employee Benefits			
University of Western Ontario		828	828
Supplies - Family Medicine Centre			
Queen's University		1,088	1,088
Total	108	26,628	26,736

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 11 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Brock University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	89,337	0	14,971	0	7,681	2,232	4,185	118,406	(826)
2. Total Expense	91,073	0	14,018	0	5,565	2,344	33,194	146,194	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(1,736)	0	953	0	2,116	(112)	(29,009)	(27,788)	(826)
5. Interfund Transfers	(239)	0	49	0	(43)	0	143	(90)	90
6. Net Variation in Appropriations	(1,126)	1,126	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(3,101)	1,126	1,002	0	2,073	(112)	(28,866)	(27,878)	(736)
8. Net Reconciling Items	3,856	0	(1,002)	0	(2,073)	(100)	30,089	30,770	0
9. Balance - Beginning of the Year per prior year's COFO Report	(15,775)	2,018	0	0	0	(121)	19,044	5,166	14,854
10. Balance - End of the Year per Financial Statements	(15,020)	3,144	0	0	0	(333)	20,267	8,058	14,118

Distribution of Balance - End of the Year									
11. Unrestricted	(15,020)	0	0	0	0	0	0	(15,020)	0
12. Internally Restricted	0	3,144	0	0	0	(333)	0	2,811	0
13. Investment in Capital Assets	0	0	0	0	0	0	20,267	20,267	0
14. Externally Restricted	0	0	0	0	0	0	0	0	14,118
Total	(15,020)	3,144	0	0	0	(333)	20,267	8,058	14,118

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Brock University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	40,622	0	40,622	0	0	0	0	0	0	40,622	0
(ii) Non-Formula Grants	3,703	0	3,703	127	140	0	140	0	685	4,655	0
(iii) Other MTCU Grants and Contracts	650	0	650	0	0	0	0	0	0	650	0
b) Other Ontario Government Grants and Contracts	71	0	71	0	671	0	671	0	0	742	0
Total Ontario Grants and Contracts	45,046	0	45,046	127	811	0	811	0	685	46,669	0
c) Federal	0	0	0	0	5,888	0	5,888	0	0	5,888	0
d) Municipal	0	0	0	0	0	0	0	0	443	443	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	39,959	1,548	41,507	0	0	0	0	0	0	41,507	0
b) Miscellaneous Fees	2,317	0	2,317	4,953	0	0	0	0	0	7,270	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	982	0	982	1,596	2,745	5,323	156
5. Sales of Services and Products	0	0	0	9,891	0	0	0	0	0	9,891	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	636	0	636	(982)
b) Other Investment Income	467	0	467	0	0	0	0	0	312	779	0
7. Miscellaneous	0	0	0	0	0	0	0	0	0	0	0
Total	87,789	1,548	89,337	14,971	7,681	0	7,681	2,232	4,185	118,406	(826)

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Brock University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	49,351	0	49,351	6,684	5,261	5,922	4,287	5,411	11,847	1,242	0	90,005
Other (Non-Credit)	1,068	0	1,068	0	0	0	0	0	0	0	0	1,068
Ancillary	0	0	0	0	0	0	0	0	0	0	14,018	14,018
Sponsored Research	5,565	0	5,565	0	0	0	0	0	0	0	0	5,565
Trust	7	0	7	0	302	2,029	0	0	0	6	0	2,344
Capital	0	0	0	0	0	0	0	0	33,194	0	0	33,194
Total	55,991	0	55,991	6,684	5,563	7,951	4,287	5,411	45,041	1,248	14,018	146,194

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Brock University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	30,708	0	30,708	0	0	0	0	0	0	30,708
(ii)	Other Instruction & Research	3,567	794	4,361	0	2,702	0	2,702	0	0	7,063
(iii)	Other Salaries & Wages	22,983	36	23,019	2,630	0	0	0	0	0	25,649
	Total Salaries and Wages	57,258	830	58,088	2,630	2,702	0	2,702	0	0	63,420
2.	Employee Benefits	10,544	106	10,650	428	288	0	288	0	0	11,366
	Total Salaries and Benefits	67,802	936	68,738	3,058	2,990	0	2,990	0	0	74,786
3.	Library Acquisitions	1,954	0	1,954	0	0	0	0	302	0	2,256
4.	Equipment and Furniture Purchases	1,754	7	1,761	0	905	0	905	7	0	2,673
5.	Equipment Rental and Maintenance	134	0	134	1,506	0	0	0	0	0	1,640
6.	Printing and Duplicating	2,183	9	2,192	0	0	0	0	0	0	2,192
7.	Materials and Supplies	807	3	810	0	1,251	0	1,251	0	0	2,061
8.	Communications	309	2	311	0	0	0	0	0	0	311
9.	Professional Fees	623	0	623	0	0	0	0	0	0	623
10.	Costs of Goods Sold	0	0	0	5,497	0	0	0	0	0	5,497
11.	Travel	836	24	860	24	419	0	419	0	0	1,303
12.	Utilities	4,195	0	4,195	582	0	0	0	0	0	4,777
13.	Renovations and Alterations	81	0	81	72	0	0	0	0	0	153
14.	Externally Contracted Services	595	0	595	0	0	0	0	0	0	595
15.	Scholarships, Bursaries, etc.	3,683	0	3,683	0	0	0	0	2,029	0	5,712
16.	Debt Repayments	0	0	0	589	0	0	0	0	0	589
17.	Interest	0	0	0	2,167	0	0	0	0	0	2,167
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	182	182
19.	Other Operational Expenditures	5,049	87	5,136	523	0	0	0	6	33,012	38,677
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	90,005	1,068	91,073	14,018	5,565	0	5,565	2,344	33,194	146,194

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Brock University

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	30,708	0	30,708	0	0	0	0	0	0	0	0	30,708
(ii)	Other Instruction & Research	7,063	0	7,063	0	0	0	0	0	0	0	0	7,063
(iii)	Other Salaries & Wages	5,076	0	5,076	4,434	2,529	1,413	2,381	2,830	3,649	707	2,630	25,649
	Total Salaries and Wages	42,847	0	42,847	4,434	2,529	1,413	2,381	2,830	3,649	707	2,630	63,420
2.	Employee Benefits	6,985	0	6,985	852	510	312	455	688	996	140	428	11,366
	Total Salaries and Benefits	49,832	0	49,832	5,286	3,039	1,725	2,836	3,518	4,645	847	3,058	74,786
3.	Library Acquisitions	0	0	0	0	2,256	0	0	0	0	0	0	2,256
4.	Equipment and Furniture Purchases	1,389	0	1,389	50	75	25	1,072	51	11	0	0	2,673
5.	Equipment Rental and Maintenance	0	0	0	1	0	0	126	7	0	0	1,506	1,640
6.	Printing and Duplicating	418	0	418	166	0	4	12	94	1,374	124	0	2,192
7.	Materials and Supplies	1,514	0	1,514	59	38	16	43	44	339	8	0	2,061
8.	Communications	103	0	103	27	2	19	28	16	107	9	0	311
9.	Professional Fees	0	0	0	0	0	0	0	623	0	0	0	623
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	5,497	5,497
11.	Travel	1,048	0	1,048	79	15	2	20	91	13	11	24	1,303
12.	Utilities	0	0	0	0	0	0	0	0	4,195	0	582	4,777
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	81	0	72	153
14.	Externally Contracted Services	14	0	14	0	113	0	0	0	468	0	0	595
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	5,712	0	0	0	0	0	5,712
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	589	589
17.	Interest	0	0	0	0	0	0	0	0	0	0	2,167	2,167
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	182	0	0	182
19.	Other Operational Expenditures	1,673	0	1,673	1,016	25	448	150	967	33,626	249	523	38,677
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	55,991	0	55,991	6,684	5,563	7,951	4,287	5,411	45,041	1,248	14,018	146,194

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Brock University

	Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	26,347	0	26,347	0	0	0	0	0	0	0	26,347
(ii)	Academic Ranks -Part Time	4,361	0	4,361	0	0	0	0	0	0	0	4,361
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	3,567	0	3,567	0	0	0	0	0	0	0	3,567
(v)	Other Salaries & Wages - Full Time	4,568	0	4,568	3,919	2,285	1,327	2,149	2,650	3,634	699	21,231
(vi)	Other Salaries & Wages - Part Time	472	0	472	515	244	86	232	180	15	8	1,752
	Total Salaries and Wages	39,315	0	39,315	4,434	2,529	1,413	2,381	2,830	3,649	707	57,258
2.	Employee Benefits	6,591	0	6,591	852	510	312	455	688	996	140	10,544
	Total Salaries and Benefits	45,906	0	45,906	5,286	3,039	1,725	2,836	3,518	4,645	847	67,802
3.	Library Acquisitions	0	0	0	0	1,954	0	0	0	0	0	1,954
4.	Equipment and Furniture Purchases	470	0	470	50	75	25	1,072	51	11	0	1,754
5.	Equipment Rental and Maintenance	0	0	0	1	0	0	126	7	0	0	134
6.	Printing and Duplicating	409	0	409	166	0	4	12	94	1,374	124	2,183
7.	Materials and Supplies	260	0	260	59	38	16	43	44	339	8	807
8.	Communications	101	0	101	27	2	19	28	16	107	9	309
9.	Professional Fees	0	0	0	0	0	0	0	623	0	0	623
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	605	0	605	79	15	2	20	91	13	11	836
12.	Utilities	0	0	0	0	0	0	0	0	4,195	0	4,195
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	81	0	81
14.	Externally Contracted Services	14	0	14	0	113	0	0	0	468	0	595
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	3,683	0	0	0	0	3,683
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,586	0	1,586	1,016	25	448	150	967	614	243	5,049
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	49,351	0	49,351	6,684	5,261	5,922	4,287	5,411	11,847	1,242	90,005

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Brock University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2.	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3.	Library Acquisitions	0	0	0	0	302	0	0	0	0	0	302
4.	Equipment and Furniture Purchases	7	0	7	0	0	0	0	0	0	0	7
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	0	0	0	0
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	2,029	0	0	0	0	2,029
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	6	6
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	7	0	7	0	302	2,029	0	0	0	6	2,344

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Brock University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	3,144	0	0	0	3,144	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	2,018	0	0	0	2,018	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	1,126	0	0	0	1,126	0	0	0	0
5. Balance - Beginning of Year	0	0	2,018	0	0	0	2,018	0	0	0	0
6. Balance -End of Year	0	0	3,144	0	0	0	3,144	0	0	0	0

CARLETON

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Carleton University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	177,521	0	17,082	0	55,948	24,142	30,828	305,521	17,274
2. Total Expense	166,813	0	14,215	0	52,418	3,603	37,495	274,544	0
3. Lump Sum Payments	87	0	0	0	0	0	0	87	0
4. Net Revenue (Expense)	10,621	0	2,867	0	3,530	20,539	(6,667)	30,890	17,274
5. Interfund Transfers	(1,544)	0	(612)	0	(1,683)	(21,199)	6,652	(18,386)	18,386
6. Net Variation in Appropriations	(3,868)	3,832	(458)	494	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	5,209	3,832	1,797	494	1,847	(660)	(15)	12,504	35,660
8. Net Reconciling Items	(8,916)	0	(89)	0	(1,263)	661	2,615	(6,992)	(44)
9. Balance - Beginning of the Year per prior year's COFO Report	(72,757)	20,609	(4,006)	574	5,730	25	55,356	5,531	53,548
10. Balance - End of the Year per Financial Statements	(76,464)	24,441	(2,298)	1,068	6,314	26	57,956	11,043	89,164
Distribution of Balance - End of the Year									
11. Unrestricted	(76,464)	0	(2,298)	0	0	0	0	(78,762)	0
12. Internally Restricted	0	24,441	0	1,068	6,314	26	0	31,849	0
13. Investment in Capital Assets	0	0	0	0	0	0	57,956	57,956	0
14. Externally Restricted	0	0	0	0	0	0	0	0	89,164
Total	(76,464)	24,441	(2,298)	1,068	6,314	26	57,956	11,043	89,164

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Carleton University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	75,618	0	75,618	0	0	0	0	0	0	75,618	0
(ii) Non-Formula Grants	13,894	0	13,894	208	0	0	0	0	4,271	18,373	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	321	21,479	21,800	0
b) Other Ontario Government Grants and Contracts	40	0	40	0	5,298	0	5,298	0	0	5,338	0
Total Ontario Grants and Contracts	89,552	0	89,552	208	5,298	0	5,298	321	25,750	121,129	0
c) Federal	1,040	0	1,040	0	30,117	0	30,117	0	3,005	34,162	0
d) Municipal	0	0	0	0	134	0	134	0	0	134	0
e) Other Provinces	0	0	0	0	2,010	0	2,010	0	0	2,010	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	74,657	0	74,657	0	0	0	0	0	0	74,657	0
b) Miscellaneous Fees	5,455	0	5,455	6,575	0	0	0	0	0	12,030	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	1,859	0	1,859	0	6,021	0	6,021	21,375	0	29,255	381
5. Sales of Services and Products	0	0	0	7,424	0	0	0	0	0	7,424	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	16,893
b) Other Investment Income	1,865	0	1,865	0	0	0	0	2,446	2,043	6,354	0
7. Miscellaneous	2,866	227	3,093	2,875	12,368	0	12,368	0	30	18,366	0
Total	177,294	227	177,521	17,082	55,948	0	55,948	24,142	30,828	305,521	17,274

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Carleton University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	85,794	0	85,794	13,423	12,002	19,577	6,561	9,376	17,146	2,934	0	166,813
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	14,215	14,215
Sponsored Research	52,418	0	52,418	0	0	0	0	0	0	0	0	52,418
Trust	30	0	30	0	0	3,109	0	0	0	464	0	3,603
Capital	0	0	0	0	0	0	0	0	37,495	0	0	37,495
Total	138,242	0	138,242	13,423	12,002	22,686	6,561	9,376	54,641	3,398	14,215	274,544

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Carleton University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	57,265	0	57,265	0	(50)	0	(50)	0	0	57,215
(ii)	Other Instruction & Research	8,288	0	8,288	0	11,100	0	11,100	30	0	19,418
(iii)	Other Salaries & Wages	39,952	0	39,952	2,249	3,714	0	3,714	130	0	46,045
	Total Salaries and Wages	105,505	0	105,505	2,249	14,764	0	14,764	160	0	122,678
2.	Employee Benefits	19,587	0	19,587	584	896	0	896	26	0	21,093
	Total Salaries and Benefits	125,092	0	125,092	2,833	15,660	0	15,660	186	0	143,771
3.	Library Acquisitions	3,812	0	3,812	0	0	0	0	0	0	3,812
4.	Equipment and Furniture Purchases	6,460	0	6,460	537	6,946	0	6,946	13	628	14,584
5.	Equipment Rental and Maintenance	2,291	0	2,291	1,039	1,849	0	1,849	0	0	5,179
6.	Printing and Duplicating	369	0	369	0	185	0	185	7	0	561
7.	Materials and Supplies	4,029	0	4,029	78	9,099	0	9,099	0	0	13,206
8.	Communications	630	0	630	716	86	0	86	0	0	1,432
9.	Professional Fees	1,304	0	1,304	29	3,130	0	3,130	0	0	4,463
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11.	Travel	763	0	763	14	5,987	0	5,987	11	0	6,775
12.	Utilities	4,704	0	4,704	1,648	10	0	10	0	0	6,362
13.	Renovations and Alterations	2,205	0	2,205	1,743	415	0	415	0	5,924	10,287
14.	Externally Contracted Services	1,506	0	1,506	592	316	0	316	0	0	2,414
15.	Scholarships, Bursaries, etc.	13,901	0	13,901	0	0	0	0	3,049	0	16,950
16.	Debt Repayments	16	0	16	313	0	0	0	0	0	329
17.	Interest	12	0	12	2,697	0	0	0	0	0	2,709
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	30,943	30,943
19.	Other Operational Expenditures	7,268	0	7,268	1,712	5,064	0	5,064	337	0	14,381
20.	Internal Cost Allocations	(3,935)	0	(3,935)	264	3,671	0	3,671	0	0	0
21.	External Cost Recoveries	(3,614)	0	(3,614)	0	0	0	0	0	0	(3,614)
	Total	166,813	0	166,813	14,215	52,418	0	52,418	3,603	37,495	274,544

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Carleton University

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	57,215	0	57,215	0	0	0	0	0	0	0	0	57,215
(ii)	Other Instruction & Research	19,418	0	19,418	0	0	0	0	0	0	0	0	19,418
(iii)	Other Salaries & Wages	12,062	0	12,062	7,710	5,908	3,080	3,482	4,861	4,877	1,816	2,249	46,045
	Total Salaries and Wages	88,695	0	88,695	7,710	5,908	3,080	3,482	4,861	4,877	1,816	2,249	122,678
2.	Employee Benefits	13,336	0	13,336	1,602	1,116	674	729	1,571	1,153	328	584	21,093
	Total Salaries and Benefits	102,031	0	102,031	9,312	7,024	3,754	4,211	6,432	6,030	2,144	2,833	143,771
3.	Library Acquisitions	0	0	0	0	3,812	0	0	0	0	0	0	3,812
4.	Equipment and Furniture Purchases	8,652	0	8,652	1,132	875	82	2,247	149	864	46	537	14,584
5.	Equipment Rental and Maintenance	2,130	0	2,130	86	32	306	236	30	1,291	29	1,039	5,179
6.	Printing and Duplicating	185	0	185	18	0	9	22	105	0	222	0	561
7.	Materials and Supplies	10,022	0	10,022	424	15	1,900	91	469	187	20	78	13,206
8.	Communications	123	0	123	366	17	41	1	65	0	103	716	1,432
9.	Professional Fees	3,130	0	3,130	55	0	669	247	281	9	43	29	4,463
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	6,169	0	6,169	187	25	27	32	256	29	36	14	6,775
12.	Utilities	10	0	10	0	0	0	0	0	4,704	0	1,648	6,362
13.	Renovations and Alterations	415	0	415	0	0	0	0	0	8,129	0	1,743	10,287
14.	Externally Contracted Services	316	0	316	0	0	0	0	0	1,506	0	592	2,414
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	16,950	0	0	0	0	0	16,950
16.	Debt Repayments	0	0	0	0	0	16	0	0	0	0	313	329
17.	Interest	0	0	0	0	0	12	0	0	0	0	2,697	2,709
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	30,943	0	0	30,943
19.	Other Operational Expenditures	5,649	0	5,649	1,843	202	315	111	1,857	1,937	755	1,712	14,381
20.	Internal Cost Allocations	(264)	0	(264)	0	0	0	0	0	0	0	264	0
21.	External Cost Recoveries	(326)	0	(326)	0	0	(1,395)	(637)	(268)	(988)	0	0	(3,614)
	Total	138,242	0	138,242	13,423	12,002	22,686	6,561	9,376	54,641	3,398	14,215	274,544

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Carleton University

	Object of Expense / Functional Area	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	54,085	0	54,085	0	0	0	0	0	0	0	54,085
(ii)	Academic Ranks -Part Time	3,180	0	3,180	0	0	0	0	0	0	0	3,180
(iii)	Other Instruction & Research -Full Time	181	0	181	0	0	0	0	0	0	0	181
(iv)	Other Instruction & Research -Part Time	8,107	0	8,107	0	0	0	0	0	0	0	8,107
(v)	Other Salaries & Wages - Full Time	8,477	0	8,477	6,850	5,448	2,513	3,325	4,615	4,721	1,301	37,250
(vi)	Other Salaries & Wages - Part Time	(129)	0	(129)	860	460	528	157	246	156	424	2,702
	Total Salaries and Wages	73,901	0	73,901	7,710	5,908	3,041	3,482	4,861	4,877	1,725	105,505
2.	Employee Benefits	12,440	0	12,440	1,602	1,116	663	729	1,571	1,153	313	19,587
	Total Salaries and Benefits	86,341	0	86,341	9,312	7,024	3,704	4,211	6,432	6,030	2,038	125,092
3.	Library Acquisitions	0	0	0	0	3,812	0	0	0	0	0	3,812
4.	Equipment and Furniture Purchases	1,706	0	1,706	1,132	875	82	2,247	149	236	33	6,460
5.	Equipment Rental and Maintenance	281	0	281	86	32	306	236	30	1,291	29	2,291
6.	Printing and Duplicating	0	0	0	18	0	9	22	105	0	215	369
7.	Materials and Supplies	923	0	923	424	15	1,900	91	469	187	20	4,029
8.	Communications	37	0	37	366	17	41	1	65	0	103	630
9.	Professional Fees	0	0	0	55	0	669	247	281	9	43	1,304
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	182	0	182	187	25	27	32	256	29	25	763
12.	Utilities	0	0	0	0	0	0	0	0	4,704	0	4,704
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	2,205	0	2,205
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	1,506	0	1,506
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	13,901	0	0	0	0	13,901
16.	Debt Repayments	0	0	0	0	0	16	0	0	0	0	16
17.	Interest	0	0	0	0	0	12	0	0	0	0	12
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	585	0	585	1,843	202	305	111	1,857	1,937	428	7,268
20.	Internal Cost Allocations	(3,935)	0	(3,935)	0	0	0	0	0	0	0	(3,935)
21.	External Cost Recoveries	(326)	0	(326)	0	0	(1,395)	(637)	(268)	(988)	0	(3,614)
	Total	85,794	0	85,794	13,423	12,002	19,577	6,561	9,376	17,146	2,934	166,813

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Carleton University

	Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	30	0	30	0	0	0	0	0	0	0	30
(iii)	Other Salaries & Wages	0	0	0	0	0	39	0	0	0	91	130
	Total Salaries and Wages	30	0	30	0	0	39	0	0	0	91	160
2.	Employee Benefits	0	0	0	0	0	11	0	0	0	15	26
	Total Salaries and Benefits	30	0	30	0	0	50	0	0	0	106	186
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	13	13
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	7	7
7.	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	0	0	11	11
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	3,049	0	0	0	0	3,049
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	10	0	0	0	327	337
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	30	0	30	0	0	3,109	0	0	0	464	3,603

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Carleton University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	1,170	4,774	13,013	10	0	0	18,967	924	0	0	924
2. Deduct: Expenses Included in this Year's Operations	1,480	3,744	9,905	6	0	0	15,135	430	0	0	430
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	(310)	1,030	3,108	4	0	0	3,832	494	0	0	494
5. Balance - Beginning of Year	1,433	4,942	13,946	288	0	0	20,609	574	0	0	574
6. Balance -End of Year	1,123	5,972	17,054	292	0	0	24,441	1,068	0	0	1,068

DOMINICAIN

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Dominicain College

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	1,078	0	41	0	38	0	0	1,157	0
2. Total Expense	975	0	45	0	12	0	0	1,032	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	103	0	(4)	0	26	0	0	125	0
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	103	0	(4)	0	26	0	0	125	0
8. Net Reconciling Items	(97)	0	0	0	(26)	0	23	(100)	0
9. Balance - Beginning of the Year per prior year's COFO Report	6	0	17	0	0	0	849	872	0
10. Balance - End of the Year per Financial Statements	12	0	13	0	0	0	872	897	0

Distribution of Balance - End of the Year									
11. Unrestricted	12	0	13	0	0	0	0	25	0
12. Internally Restricted	0	0	0	0	0	0	0	0	0
13. Investment in Capital Assets	0	0	0	0	0	0	872	872	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	12	0	13	0	0	0	872	897	0

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Dominicain College

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	65	0	65	0	0	0	0	0	0	65	0
(ii) Non-Formula Grants	82	0	82	0	0	0	0	0	0	82	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	147	0	147	0	0	0	0	0	0	147	0
c) Federal	0	0	0	0	38	0	38	0	0	38	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	258	0	258	0	0	0	0	0	0	258	0
b) Miscellaneous Fees	8	0	8	0	0	0	0	0	0	8	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	654	0	654	4	0	0	0	0	0	658	0
5. Sales of Services and Products	0	0	0	37	0	0	0	0	0	37	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	0
7. Miscellaneous	11	0	11	0	0	0	0	0	0	11	0
Total	1,078	0	1,078	41	38	0	38	0	0	1,157	0

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Dominicain College

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	488	0	488	0	125	41	14	307	0	0	0	975
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	45	45
Sponsored Research	12	0	12	0	0	0	0	0	0	0	0	12
Trust	0	0	0	0	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0	0	0	0	0
Total	500	0	500	0	125	41	14	307	0	0	45	1,032

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Dominicain College

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	439	0	439	0	0	0	0	0	0	439
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	131	0	131	14	0	0	0	0	0	145
	Total Salaries and Wages	570	0	570	14	0	0	0	0	0	584
2.	Employee Benefits	62	0	62	0	0	0	0	0	0	62
	Total Salaries and Benefits	632	0	632	14	0	0	0	0	0	646
3.	Library Acquisitions	95	0	95	0	0	0	0	0	0	95
4.	Equipment and Furniture Purchases	22	0	22	0	0	0	0	0	0	22
5.	Equipment Rental and Maintenance	17	0	17	0	0	0	0	0	0	17
6.	Printing and Duplicating	29	0	29	0	0	0	0	0	0	29
7.	Materials and Supplies	11	0	11	0	0	0	0	0	0	11
8.	Communications	11	0	11	0	0	0	0	0	0	11
9.	Professional Fees	12	0	12	1	0	0	0	0	0	13
10.	Costs of Goods Sold	0	0	0	28	0	0	0	0	0	28
11.	Travel	2	0	2	0	0	0	0	0	0	2
12.	Utilities	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	41	0	41	0	0	0	0	0	0	41
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	103	0	103	2	12	0	12	0	0	117
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	975	0	975	45	12	0	12	0	0	1,032

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Dominicain College

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	439	0	439	0	0	0	0	0	0	0	0	439
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	25	0	0	106	0	0	14	145
Total Salaries and Wages	439	0	439	0	25	0	0	106	0	0	14	584
2. Employee Benefits	49	0	49	0	0	0	0	13	0	0	0	62
Total Salaries and Benefits	488	0	488	0	25	0	0	119	0	0	14	646
3. Library Acquisitions	0	0	0	0	95	0	0	0	0	0	0	95
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	22	0	0	0	22
5. Equipment Rental and Maintenance	0	0	0	0	0	0	14	3	0	0	0	17
6. Printing and Duplicating	0	0	0	0	0	0	0	29	0	0	0	29
7. Materials and Supplies	0	0	0	0	0	0	0	11	0	0	0	11
8. Communications	0	0	0	0	0	0	0	11	0	0	0	11
9. Professional Fees	0	0	0	0	0	0	0	12	0	0	1	13
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	28	28
11. Travel	0	0	0	0	0	0	0	2	0	0	0	2
12. Utilities	0	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	41	0	0	0	0	0	41
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	12	0	12	0	5	0	0	98	0	0	2	117
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	500	0	500	0	125	41	14	307	0	0	45	1,032

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Dominicain College

		Instruction and Research										
Object of Expense	Functional Area	All Excl. Medicine	Medicine	Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	439	0	439	0	0	0	0	0	0	0	439
(ii)	Academic Ranks -Part Time	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	0	0	0	0	0	0	0	0	0	0	0
(v)	Other Salaries & Wages - Full Time	0	0	0	0	25	0	0	106	0	0	131
(vi)	Other Salaries & Wages - Part Time	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	439	0	439	0	25	0	0	106	0	0	570
2.	Employee Benefits	49	0	49	0	0	0	0	13	0	0	62
	Total Salaries and Benefits	488	0	488	0	25	0	0	119	0	0	632
3.	Library Acquisitions	0	0	0	0	95	0	0	0	0	0	95
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	22	0	0	22
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	14	3	0	0	17
6.	Printing and Duplicating	0	0	0	0	0	0	0	29	0	0	29
7.	Materials and Supplies	0	0	0	0	0	0	0	11	0	0	11
8.	Communications	0	0	0	0	0	0	0	11	0	0	11
9.	Professional Fees	0	0	0	0	0	0	0	12	0	0	12
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	2	0	0	2
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	41	0	0	0	0	41
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	5	0	0	98	0	0	103
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	488	0	488	0	125	41	14	307	0	0	975

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Dominicain College

	Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2.	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	0	0	0	0
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Dominicain College

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	0	0	0	0	0	0	0	0	0	0	0

GUELPH

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Guelph

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	217,679	0	55,506	0	113,684	18,163	12,002	417,034	5,239
2. Total Expense	198,966	0	47,184	0	116,989	11,747	66,303	441,189	0
3. Lump Sum Payments	966	0	0	0	174	65	0	1,205	0
4. Net Revenue (Expense)	17,747	0	8,322	0	(3,479)	6,351	(54,301)	(25,360)	5,239
5. Interfund Transfers	(14,002)	0	(4,371)	0	(435)	(1,290)	17,891	(2,207)	2,207
6. Net Variation in Appropriations	(9,517)	9,517	(1,343)	1,343	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(5,772)	9,517	2,608	1,343	(3,914)	5,061	(36,410)	(27,567)	7,446
8. Net Reconciling Items	7,972	0	(2,347)	0	20,303	(18,627)	42,475	49,776	59
9. Balance - Beginning of the Year per prior year's COFO Report	(6,145)	43,268	3,551	5,925	2,202	16,843	52,523	118,167	109,940
10. Balance - End of the Year per Financial Statements	(3,945)	52,785	3,812	7,268	18,591	3,277	58,588	140,376	117,445
Distribution of Balance - End of the Year									
11. Unrestricted	(3,945)	0	2,853	0	0	0	0	(1,092)	0
12. Internally Restricted	0	52,785	0	7,268	18,591	3,277	1,963	83,884	117,445
13. Investment in Capital Assets	0	0	959	0	0	0	56,625	57,584	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(3,945)	52,785	3,812	7,268	18,591	3,277	58,588	140,376	117,445

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Guelph

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	90,017	0	90,017	0	0	0	0	0	0	90,017	0
(ii) Non-Formula Grants	14,209	0	14,209	273	0	0	0	484	0	14,966	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	440	1,735	2,175	0
b) Other Ontario Government Grants and Contracts	9,357	4,918	14,275	0	50,951	0	50,951	2,578	0	67,804	0
Total Ontario Grants and Contracts	113,583	4,918	118,501	273	50,951	0	50,951	3,502	1,735	174,962	0
c) Federal	0	0	0	0	34,069	0	34,069	88	0	34,157	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	900	0	900	0	0	900	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	67,372	4,878	72,250	0	0	0	0	0	0	72,250	0
b) Miscellaneous Fees	8,504	497	9,001	23,987	0	0	0	0	0	32,988	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	19,736	0	19,736	5,959	7,404	33,099	5,513
5. Sales of Services and Products	0	0	0	27,973	0	0	0	0	0	27,973	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	(544)
b) Other Investment Income	2,066	1	2,067	297	0	0	0	6,736	2,673	11,773	0
7. Miscellaneous	12,810	3,050	15,860	2,976	8,028	0	8,028	1,878	190	28,932	270
Total	204,335	13,344	217,679	55,506	113,684	0	113,684	18,163	12,002	417,034	5,239

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Guelph

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	110,566	0	110,566	5,967	8,933	17,602	6,712	5,404	23,490	4,707	0	183,381
Other (Non-Credit)	15,585	0	15,585	0	0	0	0	0	0	0	0	15,585
Ancillary	0	0	0	0	0	0	0	0	0	0	47,184	47,184
Sponsored Research	116,989	0	116,989	0	0	0	0	0	0	0	0	116,989
Trust	4,282	0	4,282	0	115	6,693	0	0	657	0	0	11,747
Capital	0	0	0	0	0	0	0	0	66,303	0	0	66,303
Total	247,422	0	247,422	5,967	9,048	24,295	6,712	5,404	90,450	4,707	47,184	441,189

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Guelph

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	55,533	2,912	58,445	0	8,514	0	8,514	90	0	67,049
(ii)	Other Instruction & Research	7,135	105	7,240	0	9,925	0	9,925	359	0	17,524
(iii)	Other Salaries & Wages	61,732	5,341	67,073	11,713	40,264	0	40,264	634	0	119,684
	Total Salaries and Wages	124,400	8,358	132,758	11,713	58,703	0	58,703	1,083	0	204,257
2.	Employee Benefits	17,766	1,167	18,933	2,063	7,167	0	7,167	116	0	28,279
	Total Salaries and Benefits	142,166	9,525	151,691	13,776	65,870	0	65,870	1,199	0	232,536
3.	Library Acquisitions	3,989	4	3,993	0	3	0	3	115	0	4,111
4.	Equipment and Furniture Purchases	5,884	611	6,495	1,102	17,532	0	17,532	118	19,208	44,455
5.	Equipment Rental and Maintenance	3,113	237	3,350	467	1,582	0	1,582	22	0	5,421
6.	Printing and Duplicating	905	445	1,350	360	682	0	682	207	0	2,599
7.	Materials and Supplies	8,016	1,321	9,337	1,452	13,255	0	13,255	500	0	24,544
8.	Communications	1,334	318	1,652	0	1,249	0	1,249	16	0	2,917
9.	Professional Fees	1,975	87	2,062	633	1,089	0	1,089	303	0	4,087
10.	Costs of Goods Sold	0	0	0	11,339	0	0	0	0	0	11,339
11.	Travel	3,322	496	3,818	173	3,995	0	3,995	532	0	8,518
12.	Utilities	9,106	138	9,244	5,583	1,399	0	1,399	4	0	16,230
13.	Renovations and Alterations	0	0	0	1,539	2,767	0	2,767	653	5,002	9,961
14.	Externally Contracted Services	4,487	1,116	5,603	1,443	3,710	0	3,710	203	0	10,959
15.	Scholarships, Bursaries, etc.	7,184	16	7,200	0	1,917	0	1,917	6,693	0	15,810
16.	Debt Repayments	0	0	0	1,302	0	0	0	0	2,467	3,769
17.	Interest	0	0	0	2,619	0	0	0	0	694	3,313
18.	Building, Land and Site Services	0	0	0	4	0	0	0	0	39,982	39,986
19.	Other Operational Expenditures	4,590	1,994	6,584	1,589	1,509	0	1,509	1,858	0	11,540
20.	Internal Cost Allocations	(7,394)	0	(7,394)	3,803	4,641	0	4,641	0	(1,050)	0
21.	External Cost Recoveries	(5,296)	(723)	(6,019)	0	(4,211)	0	(4,211)	(676)	0	(10,906)
	Total	183,381	15,585	198,966	47,184	116,989	0	116,989	11,747	66,303	441,189

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Guelph

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	67,049	0	67,049	0	0	0	0	0	0	0	0	67,049
(ii)	Other Instruction & Research	17,524	0	17,524	0	0	0	0	0	0	0	0	17,524
(iii)	Other Salaries & Wages	69,170	0	69,170	4,751	3,685	6,504	4,096	4,345	12,745	2,675	11,713	119,684
	Total Salaries and Wages	153,743	0	153,743	4,751	3,685	6,504	4,096	4,345	12,745	2,675	11,713	204,257
2.	Employee Benefits	19,930	0	19,930	750	636	907	686	734	2,183	390	2,063	28,279
	Total Salaries and Benefits	173,673	0	173,673	5,501	4,321	7,411	4,782	5,079	14,928	3,065	13,776	232,536
3.	Library Acquisitions	7	0	7	0	4,104	0	0	0	0	0	0	4,111
4.	Equipment and Furniture Purchases	21,505	0	21,505	525	150	280	394	390	20,004	105	1,102	44,455
5.	Equipment Rental and Maintenance	2,555	0	2,555	62	325	84	1,195	66	647	20	467	5,421
6.	Printing and Duplicating	1,847	0	1,847	176	0	151	0	0	16	49	360	2,599
7.	Materials and Supplies	19,604	0	19,604	198	132	891	59	349	1,713	146	1,452	24,544
8.	Communications	2,095	0	2,095	293	59	112	75	95	8	180	0	2,917
9.	Professional Fees	1,902	0	1,902	8	11	90	94	807	60	482	633	4,087
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	11,339	11,339
11.	Travel	6,673	0	6,673	334	42	609	54	402	53	178	173	8,518
12.	Utilities	1,537	0	1,537	0	0	0	0	0	9,110	0	5,583	16,230
13.	Renovations and Alterations	2,767	0	2,767	0	0	0	0	0	5,655	0	1,539	9,961
14.	Externally Contracted Services	6,255	0	6,255	320	23	1,745	59	105	651	358	1,443	10,959
15.	Scholarships, Bursaries, etc.	1,933	0	1,933	0	0	13,877	0	0	0	0	0	15,810
16.	Debt Repayments	0	0	0	0	0	0	0	0	2,467	0	1,302	3,769
17.	Interest	0	0	0	0	0	0	0	0	694	0	2,619	3,313
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	39,982	0	4	39,986
19.	Other Operational Expenditures	7,018	0	7,018	420	614	1,225	0	366	150	158	1,589	11,540
20.	Internal Cost Allocations	4,641	0	4,641	(750)	(350)	0	0	(1,673)	(5,671)	0	3,803	0
21.	External Cost Recoveries	(6,590)	0	(6,590)	(1,120)	(383)	(2,180)	0	(582)	(17)	(34)	0	(10,906)
	Total	247,422	0	247,422	5,967	9,048	24,295	6,712	5,404	90,450	4,707	47,184	441,189

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

University of Guelph

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	51,158	0	51,158	0	0	0	0	0	0	0	51,158
(ii) Academic Ranks -Part Time	4,375	0	4,375	0	0	0	0	0	0	0	4,375
(iii) Other Instruction & Research -Full Time	68	0	68	0	0	0	0	0	0	0	68
(iv) Other Instruction & Research -Part Time	7,067	0	7,067	0	0	0	0	0	0	0	7,067
(v) Other Salaries & Wages - Full Time	19,309	0	19,309	4,128	3,414	4,624	3,762	4,086	12,472	2,314	54,109
(vi) Other Salaries & Wages - Part Time	3,622	0	3,622	623	271	1,880	334	259	273	361	7,623
Total Salaries and Wages	85,599	0	85,599	4,751	3,685	6,504	4,096	4,345	12,745	2,675	124,400
2. Employee Benefits	11,480	0	11,480	750	636	907	686	734	2,183	390	17,766
Total Salaries and Benefits	97,079	0	97,079	5,501	4,321	7,411	4,782	5,079	14,928	3,065	142,166
3. Library Acquisitions	0	0	0	0	3,989	0	0	0	0	0	3,989
4. Equipment and Furniture Purchases	3,244	0	3,244	525	150	280	394	390	796	105	5,884
5. Equipment Rental and Maintenance	714	0	714	62	325	84	1,195	66	647	20	3,113
6. Printing and Duplicating	513	0	513	176	0	151	0	0	16	49	905
7. Materials and Supplies	4,528	0	4,528	198	132	891	59	349	1,713	146	8,016
8. Communications	512	0	512	293	59	112	75	95	8	180	1,334
9. Professional Fees	423	0	423	8	11	90	94	807	60	482	1,975
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	1,650	0	1,650	334	42	609	54	402	53	178	3,322
12. Utilities	0	0	0	0	0	0	0	0	9,106	0	9,106
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	1,226	0	1,226	320	23	1,745	59	105	651	358	4,487
15. Scholarships, Bursaries, etc.	0	0	0	0	0	7,184	0	0	0	0	7,184
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	1,657	0	1,657	420	614	1,225	0	366	150	158	4,590
20. Internal Cost Allocations	0	0	0	(750)	(350)	0	0	(1,673)	(4,621)	0	(7,394)
21. External Cost Recoveries	(980)	0	(980)	(1,120)	(383)	(2,180)	0	(582)	(17)	(34)	(5,296)
Total	110,566	0	110,566	5,967	8,933	17,602	6,712	5,404	23,490	4,707	183,381

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

University of Guelph

	Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	90	0	90	0	0	0	0	0	0	0	90
(ii)	Other Instruction & Research	359	0	359	0	0	0	0	0	0	0	359
(iii)	Other Salaries & Wages	634	0	634	0	0	0	0	0	0	0	634
	Total Salaries and Wages	1,083	0	1,083	0	0	0	0	0	0	0	1,083
2.	Employee Benefits	116	0	116	0	0	0	0	0	0	0	116
	Total Salaries and Benefits	1,199	0	1,199	0	0	0	0	0	0	0	1,199
3.	Library Acquisitions	0	0	0	0	115	0	0	0	0	0	115
4.	Equipment and Furniture Purchases	118	0	118	0	0	0	0	0	0	0	118
5.	Equipment Rental and Maintenance	22	0	22	0	0	0	0	0	0	0	22
6.	Printing and Duplicating	207	0	207	0	0	0	0	0	0	0	207
7.	Materials and Supplies	500	0	500	0	0	0	0	0	0	0	500
8.	Communications	16	0	16	0	0	0	0	0	0	0	16
9.	Professional Fees	303	0	303	0	0	0	0	0	0	0	303
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	532	0	532	0	0	0	0	0	0	0	532
12.	Utilities	0	0	0	0	0	0	0	0	4	0	4
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	653	0	653
14.	Externally Contracted Services	203	0	203	0	0	0	0	0	0	0	203
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	6,693	0	0	0	0	6,693
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,858	0	1,858	0	0	0	0	0	0	0	1,858
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	(676)	0	(676)	0	0	0	0	0	0	0	(676)
	Total	4,282	0	4,282	0	115	6,693	0	0	657	0	11,747

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Guelph

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	3,328	0	4,189	2,000	9,517	1,343	0	0	1,343
4. Net Variation in Appropriations for the Year	0	0	3,328	0	4,189	2,000	9,517	1,343	0	0	1,343
5. Balance - Beginning of Year	0	0	7,895	500	30,873	4,000	43,268	5,925	0	0	5,925
6. Balance -End of Year	0	0	11,223	500	35,062	6,000	52,785	7,268	0	0	7,268

LAKEHEAD

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Lakehead University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	59,028	0	10,989	0	9,724	1,114	6,392	87,247	368
2. Total Expense	60,720	0	12,267	0	7,312	2,129	9,312	91,740	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(1,692)	0	(1,278)	0	2,412	(1,015)	(2,920)	(4,493)	368
5. Interfund Transfers	(293)	0	(211)	0	387	103	0	(14)	14
6. Net Variation in Appropriations	1,968	(1,968)	1,471	(1,471)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(17)	(1,968)	(18)	(1,471)	2,799	(912)	(2,920)	(4,507)	382
8. Net Reconciling Items	17	0	18	0	(2,875)	116	4,835	2,111	(43)
9. Balance - Beginning of the Year per prior year's COFO Report	0	(8,959)	0	(106)	365	722	632	(7,346)	11,480
10. Balance - End of the Year per Financial Statements	0	(10,927)	0	(1,577)	289	(74)	2,547	(9,742)	11,819

Distribution of Balance - End of the Year									
11. Unrestricted	0	0	0	0	0	0	0	0	0
12. Internally Restricted	0	(10,927)	0	(1,577)	289	(74)	1,924	(10,365)	0
13. Investment in Capital Assets	0	0	0	0	0	0	623	623	0
14. Externally Restricted	0	0	0	0	0	0	0	0	11,819
Total	0	(10,927)	0	(1,577)	289	(74)	2,547	(9,742)	11,819

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Lakehead University

	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
Source	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	24,518	0	24,518	0	0	0	0	0	0	24,518	0
(ii) Non-Formula Grants	6,798	65	6,863	50	0	0	0	25	0	6,938	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	97	0	97	290	615	1,002	0
b) Other Ontario Government Grants and Contracts	136	162	298	0	2,618	0	2,618	68	0	2,984	0
Total Ontario Grants and Contracts	31,452	227	31,679	50	2,715	0	2,715	383	615	35,442	0
c) Federal	640	126	766	0	5,862	0	5,862	194	0	6,822	0
d) Municipal	0	0	0	0	28	0	28	0	0	28	0
e) Other Provinces	0	0	0	0	34	0	34	0	0	34	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	22,966	454	23,420	0	0	0	0	0	0	23,420	0
b) Miscellaneous Fees	1,526	0	1,526	0	0	0	0	0	0	1,526	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	625	115	740	0	933	0	933	264	5,704	7,641	273
5. Sales of Services and Products	0	0	0	10,755	0	0	0	0	0	10,755	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	254	0	254	95
b) Other Investment Income	0	0	0	184	0	0	0	14	73	271	0
7. Miscellaneous	430	467	897	0	152	0	152	5	0	1,054	0
Total	57,639	1,389	59,028	10,989	9,724	0	9,724	1,114	6,392	87,247	368

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Lakehead University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	34,615	0	34,615	3,148	3,381	4,509	1,813	4,206	7,170	666	0	59,508
Other (Non-Credit)	1,212	0	1,212	0	0	0	0	0	0	0	0	1,212
Ancillary	0	0	0	0	0	0	0	0	0	0	12,267	12,267
Sponsored Research	7,312	0	7,312	0	0	0	0	0	0	0	0	7,312
Trust	0	0	0	65	0	2,064	0	0	0	0	0	2,129
Capital	0	0	0	0	0	0	0	0	9,312	0	0	9,312
Total	43,139	0	43,139	3,213	3,381	6,573	1,813	4,206	16,482	666	12,267	91,740

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Lakehead University

Fund		General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	23,746	202	23,948	0	302	0	302	0	0	24,250
(ii)	Other Instruction & Research	2,989	1	2,990	0	1,826	0	1,826	0	0	4,816
(iii)	Other Salaries & Wages	13,562	590	14,152	1,746	277	0	277	29	0	16,204
	Total Salaries and Wages	40,297	793	41,090	1,746	2,405	0	2,405	29	0	45,270
2.	Employee Benefits	6,862	80	6,942	263	226	0	226	3	0	7,434
	Total Salaries and Benefits	47,159	873	48,032	2,009	2,631	0	2,631	32	0	52,704
3.	Library Acquisitions	1,494	4	1,498	0	30	0	30	0	0	1,528
4.	Equipment and Furniture Purchases	849	36	885	28	1,315	0	1,315	2	7,078	9,308
5.	Equipment Rental and Maintenance	994	88	1,082	3	104	0	104	1	0	1,190
6.	Printing and Duplicating	347	23	370	29	53	0	53	0	0	452
7.	Materials and Supplies	1,373	255	1,628	220	785	0	785	14	19	2,666
8.	Communications	757	33	790	23	47	0	47	0	0	860
9.	Professional Fees	442	0	442	0	385	0	385	0	0	827
10.	Costs of Goods Sold	0	0	0	5,679	0	0	0	0	0	5,679
11.	Travel	1,370	98	1,468	10	919	0	919	16	2	2,415
12.	Utilities	2,497	15	2,512	524	12	0	12	0	0	3,048
13.	Renovations and Alterations	0	0	0	2,118	80	0	80	0	2,213	4,411
14.	Externally Contracted Services	110	0	110	128	0	0	0	0	0	238
15.	Scholarships, Bursaries, etc.	1,903	0	1,903	0	268	0	268	2,064	0	4,235
16.	Debt Repayments	0	0	0	1,433	0	0	0	0	0	1,433
17.	Interest	0	0	0	25	0	0	0	0	0	25
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,704	115	1,819	106	31	0	31	0	0	1,956
20.	Internal Cost Allocations	(594)	10	(584)	(68)	652	0	652	0	0	0
21.	External Cost Recoveries	(897)	(338)	(1,235)	0	0	0	0	0	0	(1,235)
	Total	59,508	1,212	60,720	12,267	7,312	0	7,312	2,129	9,312	91,740

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Lakehead University

Object of Expense	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	24,250	0	24,250	0	0	0	0	0	0	0	0	24,250
(ii)	Other Instruction & Research	4,816	0	4,816	0	0	0	0	0	0	0	0	4,816
(iii)	Other Salaries & Wages	3,091	0	3,091	1,754	1,520	1,801	813	2,132	2,994	353	1,746	16,204
	Total Salaries and Wages	32,157	0	32,157	1,754	1,520	1,801	813	2,132	2,994	353	1,746	45,270
2.	Employee Benefits	4,852	0	4,852	332	307	288	169	423	740	60	263	7,434
	Total Salaries and Benefits	37,009	0	37,009	2,086	1,827	2,089	982	2,555	3,734	413	2,009	52,704
3.	Library Acquisitions	34	0	34	0	1,494	0	0	0	0	0	0	1,528
4.	Equipment and Furniture Purchases	1,681	0	1,681	78	15	39	279	24	7,159	5	28	9,308
5.	Equipment Rental and Maintenance	242	0	242	6	21	24	328	38	527	1	3	1,190
6.	Printing and Duplicating	251	0	251	56	9	35	2	56	6	8	29	452
7.	Materials and Supplies	1,542	0	1,542	205	(26)	210	50	188	163	114	220	2,666
8.	Communications	363	0	363	130	30	28	100	44	141	1	23	860
9.	Professional Fees	480	0	480	139	3	12	0	117	3	73	0	827
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	5,679	5,679
11.	Travel	1,596	0	1,596	267	8	362	8	96	10	58	10	2,415
12.	Utilities	27	0	27	0	0	0	0	0	2,497	0	524	3,048
13.	Renovations and Alterations	80	0	80	0	0	0	0	0	2,213	0	2,118	4,411
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	109	1	128	238
15.	Scholarships, Bursaries, etc.	268	0	268	0	0	3,967	0	0	0	0	0	4,235
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	1,433	1,433
17.	Interest	0	0	0	0	0	0	0	0	0	0	25	25
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	291	0	291	246	0	63	64	1,113	66	7	106	1,956
20.	Internal Cost Allocations	10	0	10	0	0	3	0	0	55	0	(68)	0
21.	External Cost Recoveries	(735)	0	(735)	0	0	(259)	0	(25)	(201)	(15)	0	(1,235)
	Total	43,139	0	43,139	3,213	3,381	6,573	1,813	4,206	16,482	666	12,267	91,740

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Lakehead University

Object of Expense / Functional Area		Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	21,449	0	21,449	0	0	0	0	0	0	0	21,449
(ii)	Academic Ranks -Part Time	2,297	0	2,297	0	0	0	0	0	0	0	2,297
(iii)	Other Instruction & Research -Full Time	1,416	0	1,416	0	0	0	0	0	0	0	1,416
(iv)	Other Instruction & Research -Part Time	1,573	0	1,573	0	0	0	0	0	0	0	1,573
(v)	Other Salaries & Wages - Full Time	1,491	0	1,491	1,516	1,448	1,243	754	1,993	2,689	310	11,444
(vi)	Other Salaries & Wages - Part Time	733	0	733	209	72	558	59	139	305	43	2,118
	Total Salaries and Wages	28,959	0	28,959	1,725	1,520	1,801	813	2,132	2,994	353	40,297
2.	Employee Benefits	4,546	0	4,546	329	307	288	169	423	740	60	6,862
	Total Salaries and Benefits	33,505	0	33,505	2,054	1,827	2,089	982	2,555	3,734	413	47,159
3.	Library Acquisitions	0	0	0	0	1,494	0	0	0	0	0	1,494
4.	Equipment and Furniture Purchases	330	0	330	76	15	39	279	24	81	5	849
5.	Equipment Rental and Maintenance	50	0	50	5	21	24	328	38	527	1	994
6.	Printing and Duplicating	175	0	175	56	9	35	2	56	6	8	347
7.	Materials and Supplies	502	0	502	191	(26)	210	50	188	144	114	1,373
8.	Communications	283	0	283	130	30	28	100	44	141	1	757
9.	Professional Fees	95	0	95	139	3	12	0	117	3	73	442
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	579	0	579	251	8	362	8	96	8	58	1,370
12.	Utilities	0	0	0	0	0	0	0	0	2,497	0	2,497
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	109	1	110
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,903	0	0	0	0	1,903
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	145	0	145	246	0	63	64	1,113	66	7	1,704
20.	Internal Cost Allocations	(652)	0	(652)	0	0	3	0	0	55	0	(594)
21.	External Cost Recoveries	(397)	0	(397)	0	0	(259)	0	(25)	(201)	(15)	(897)
	Total	34,615	0	34,615	3,148	3,381	4,509	1,813	4,206	7,170	666	59,508

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Lakehead University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	29	0	0	0	0	0	0	29
Total Salaries and Wages	0	0	0	29	0	0	0	0	0	0	29
2. Employee Benefits	0	0	0	3	0	0	0	0	0	0	3
Total Salaries and Benefits	0	0	0	32	0	0	0	0	0	0	32
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases	0	0	0	2	0	0	0	0	0	0	2
5. Equipment Rental and Maintenance	0	0	0	1	0	0	0	0	0	0	1
6. Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies	0	0	0	14	0	0	0	0	0	0	14
8. Communications	0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	0	0	0	16	0	0	0	0	0	0	16
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	2,064	0	0	0	0	2,064
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	65	0	2,064	0	0	0	0	2,129

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Lakehead University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	75	0	1,218	0	0	179	1,472	90	0	113	203
2. Deduct: Expenses Included in this Year's Operations	21	0	489	0	0	2,930	3,440	1,535	0	139	1,674
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	54	0	729	0	0	(2,751)	(1,968)	(1,445)	0	(26)	(1,471)
5. Balance - Beginning of Year	908	0	489	250	0	(10,606)	(8,959)	(228)	0	122	(106)
6. Balance -End of Year	962	0	1,218	250	0	(13,357)	(10,927)	(1,673)	0	96	(1,577)

LAURENTIAN

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Laurentian University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	62,266	0	6,401	0	14,437	4,401	5,029	92,534	41
2. Total Expense	59,617	0	6,535	0	12,273	3,247	2,218	83,890	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	2,649	0	(134)	0	2,164	1,154	2,811	8,644	41
5. Interfund Transfers	(950)	0	354	0	10	475	634	523	(523)
6. Net Variation in Appropriations	(2,570)	2,570	145	(145)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(871)	2,570	365	(145)	2,174	1,629	3,445	9,167	(482)
8. Net Reconciling Items	373	0	(373)	0	(2,222)	(1,741)	(3,609)	(7,572)	0
9. Balance - Beginning of the Year per prior year's COFO Report	(4,002)	1,574	(751)	539	3,143	1,322	20,031	21,856	13,063
10. Balance - End of the Year per Financial Statements	(4,500)	4,144	(759)	394	3,095	1,210	19,867	23,451	12,581
Distribution of Balance - End of the Year									
11. Unrestricted	(4,500)	0	0	0	0	0	0	(4,500)	0
12. Internally Restricted	0	4,144	(759)	394	3,095	1,210	1,706	9,790	0
13. Investment in Capital Assets	0	0	0	0	0	0	18,161	18,161	0
14. Externally Restricted	0	0	0	0	0	0	0	0	12,581
Total	(4,500)	4,144	(759)	394	3,095	1,210	19,867	23,451	12,581

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Laurentian University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	26,671	0	26,671	0	0	0	0	0	0	26,671	0
(ii) Non-Formula Grants	10,525	0	10,525	0	0	0	0	0	483	11,008	0
(iii) Other MTCU Grants and Contracts	896	0	896	0	0	0	0	1,833	1,064	3,793	0
b) Other Ontario Government Grants and Contracts	799	0	799	0	2,796	0	2,796	1,326	0	4,921	0
Total Ontario Grants and Contracts	38,891	0	38,891	0	2,796	0	2,796	3,159	1,547	46,393	0
c) Federal	12	0	12	0	5,415	0	5,415	251	0	5,678	0
d) Municipal	0	0	0	0	113	0	113	0	0	113	0
e) Other Provinces	0	0	0	0	7	0	7	0	0	7	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	17,370	1,072	18,442	0	0	0	0	0	0	18,442	0
b) Miscellaneous Fees	1,052	0	1,052	2,205	0	0	0	0	0	3,257	0
3. Borrowings	0	0	0	0	0	0	0	0	3,482	3,482	0
4. Donations and Non-Government Grants and Contracts	1,150	0	1,150	0	5,652	0	5,652	290	0	7,092	41
5. Sales of Services and Products	0	0	0	4,196	0	0	0	0	0	4,196	0
6. Investment Income											
a) Endowment	0	0	0	0	40	0	40	162	0	202	0
b) Other Investment Income	622	0	622	0	0	0	0	0	0	622	0
7. Miscellaneous	2,097	0	2,097	0	414	0	414	539	0	3,050	0
Total	61,194	1,072	62,266	6,401	14,437	0	14,437	4,401	5,029	92,534	41

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Laurentian University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	35,193	0	35,193	3,458	3,107	5,914	1,410	3,044	5,128	918	0	58,172
Other (Non-Credit)	1,445	0	1,445	0	0	0	0	0	0	0	0	1,445
Ancillary	0	0	0	0	0	0	0	0	0	0	6,535	6,535
Sponsored Research	12,273	0	12,273	0	0	0	0	0	0	0	0	12,273
Trust	2,016	0	2,016	0	0	1,231	0	0	0	0	0	3,247
Capital	0	0	0	0	0	0	0	0	2,218	0	0	2,218
Total	50,927	0	50,927	3,458	3,107	7,145	1,410	3,044	7,346	918	6,535	83,890

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Laurentian University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
						Sponsored Research					
Object of Expense		Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal	Trust	Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	23,793	0	23,793	0	302	0	302	0	0	24,095
(ii)	Other Instruction & Research	310	0	310	0	70	0	70	4	0	384
(iii)	Other Salaries & Wages	15,357	809	16,166	1,404	5,049	0	5,049	774	0	23,393
	Total Salaries and Wages	39,460	809	40,269	1,404	5,421	0	5,421	778	0	47,872
2.	Employee Benefits	6,752	83	6,835	219	689	0	689	105	0	7,848
	Total Salaries and Benefits	46,212	892	47,104	1,623	6,110	0	6,110	883	0	55,720
3.	Library Acquisitions	1,097	0	1,097	0	6	0	6	0	0	1,103
4.	Equipment and Furniture Purchases	1,234	10	1,244	106	1,675	0	1,675	125	0	3,150
5.	Equipment Rental and Maintenance	749	1	750	382	2	0	2	4	0	1,138
6.	Printing and Duplicating	635	20	655	9	49	0	49	14	0	727
7.	Materials and Supplies	1,398	132	1,530	737	1,040	0	1,040	208	0	3,515
8.	Communications	278	44	322	18	51	0	51	2	0	393
9.	Professional Fees	391	52	443	53	405	0	405	431	0	1,332
10.	Costs of Goods Sold	0	0	0	1,762	0	0	0	0	0	1,762
11.	Travel	1,050	77	1,127	28	1,261	0	1,261	237	0	2,653
12.	Utilities	1,939	0	1,939	417	44	0	44	0	0	2,400
13.	Renovations and Alterations	91	0	91	66	2	0	2	0	0	159
14.	Externally Contracted Services	995	0	995	401	6	0	6	0	0	1,402
15.	Scholarships, Bursaries, etc.	3,811	0	3,811	0	13	0	13	1,231	0	5,055
16.	Debt Repayments	0	0	0	178	0	0	0	0	0	178
17.	Interest	0	0	0	279	0	0	0	0	0	279
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	2,218	2,218
19.	Other Operational Expenditures	1,044	217	1,261	82	451	0	451	112	0	1,906
20.	Internal Cost Allocations	(1,552)	0	(1,552)	394	1,158	0	1,158	0	0	0
21.	External Cost Recoveries	(1,200)	0	(1,200)	0	0	0	0	0	0	(1,200)
	Total	58,172	1,445	59,617	6,535	12,273	0	12,273	3,247	2,218	83,890

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Laurentian University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	24,095	0	24,095	0	0	0	0	0	0	0	0	24,095
(ii) Other Instruction & Research	384	0	384	0	0	0	0	0	0	0	0	384
(iii) Other Salaries & Wages	11,394	0	11,394	2,625	1,555	1,588	753	2,076	1,360	638	1,404	23,393
Total Salaries and Wages	35,873	0	35,873	2,625	1,555	1,588	753	2,076	1,360	638	1,404	47,872
2. Employee Benefits	5,795	0	5,795	395	289	239	141	360	306	104	219	7,848
Total Salaries and Benefits	41,668	0	41,668	3,020	1,844	1,827	894	2,436	1,666	742	1,623	55,720
3. Library Acquisitions	6	0	6	0	1,097	0	0	0	0	0	0	1,103
4. Equipment and Furniture Purchases	2,518	0	2,518	70	93	54	185	31	88	5	106	3,150
5. Equipment Rental and Maintenance	22	0	22	0	40	9	288	143	254	0	382	1,138
6. Printing and Duplicating	426	0	426	173	8	12	3	38	4	54	9	727
7. Materials and Supplies	2,194	0	2,194	92	63	204	11	155	18	41	737	3,515
8. Communications	257	0	257	69	2	9	2	22	0	14	18	393
9. Professional Fees	928	0	928	3	0	0	0	264	83	1	53	1,332
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	1,762	1,762
11. Travel	2,064	0	2,064	89	6	337	12	104	5	8	28	2,653
12. Utilities	44	0	44	0	0	0	0	0	1,939	0	417	2,400
13. Renovations and Alterations	2	0	2	0	0	0	0	0	91	0	66	159
14. Externally Contracted Services	6	0	6	0	23	0	0	0	972	0	401	1,402
15. Scholarships, Bursaries, etc.	13	0	13	0	0	5,042	0	0	0	0	0	5,055
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	178	178
17. Interest	0	0	0	0	0	0	0	0	0	0	279	279
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	2,218	0	0	2,218
19. Other Operational Expenditures	1,126	0	1,126	25	61	37	15	445	8	107	82	1,906
20. Internal Cost Allocations	0	0	0	0	0	0	0	(394)	0	0	394	0
21. External Cost Recoveries	(347)	0	(347)	(83)	(130)	(386)	0	(200)	0	(54)	0	(1,200)
Total	50,927	0	50,927	3,458	3,107	7,145	1,410	3,044	7,346	918	6,535	83,890

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Laurentian University

	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	Object of Expense	All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	21,537	0	21,537	0	0	0	0	0	0	0	21,537
(ii)	Academic Ranks -Part Time	2,256	0	2,256	0	0	0	0	0	0	0	2,256
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	310	0	310	0	0	0	0	0	0	0	310
(v)	Other Salaries & Wages - Full Time	3,858	0	3,858	1,782	1,475	966	680	1,889	1,207	487	12,344
(vi)	Other Salaries & Wages - Part Time	904	0	904	843	80	622	73	187	153	151	3,013
	Total Salaries and Wages	28,865	0	28,865	2,625	1,555	1,588	753	2,076	1,360	638	39,460
2.	Employee Benefits	4,918	0	4,918	395	289	239	141	360	306	104	6,752
	Total Salaries and Benefits	33,783	0	33,783	3,020	1,844	1,827	894	2,436	1,666	742	46,212
3.	Library Acquisitions	0	0	0	0	1,097	0	0	0	0	0	1,097
4.	Equipment and Furniture Purchases	708	0	708	70	93	54	185	31	88	5	1,234
5.	Equipment Rental and Maintenance	15	0	15	0	40	9	288	143	254	0	749
6.	Printing and Duplicating	343	0	343	173	8	12	3	38	4	54	635
7.	Materials and Supplies	814	0	814	92	63	204	11	155	18	41	1,398
8.	Communications	160	0	160	69	2	9	2	22	0	14	278
9.	Professional Fees	40	0	40	3	0	0	0	264	83	1	391
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	489	0	489	89	6	337	12	104	5	8	1,050
12.	Utilities	0	0	0	0	0	0	0	0	1,939	0	1,939
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	91	0	91
14.	Externally Contracted Services	0	0	0	0	23	0	0	0	972	0	995
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	3,811	0	0	0	0	3,811
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	346	0	346	25	61	37	15	445	8	107	1,044
20.	Internal Cost Allocations	(1,158)	0	(1,158)	0	0	0	0	(394)	0	0	(1,552)
21.	External Cost Recoveries	(347)	0	(347)	(83)	(130)	(386)	0	(200)	0	(54)	(1,200)
	Total	35,193	0	35,193	3,458	3,107	5,914	1,410	3,044	5,128	918	58,172

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Laurentian University

	Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	4	0	4	0	0	0	0	0	0	0	4
(iii)	Other Salaries & Wages	774	0	774	0	0	0	0	0	0	0	774
	Total Salaries and Wages	778	0	778	0	0	0	0	0	0	0	778
2.	Employee Benefits	105	0	105	0	0	0	0	0	0	0	105
	Total Salaries and Benefits	883	0	883	0	0	0	0	0	0	0	883
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	125	0	125	0	0	0	0	0	0	0	125
5.	Equipment Rental and Maintenance	4	0	4	0	0	0	0	0	0	0	4
6.	Printing and Duplicating	14	0	14	0	0	0	0	0	0	0	14
7.	Materials and Supplies	208	0	208	0	0	0	0	0	0	0	208
8.	Communications	2	0	2	0	0	0	0	0	0	0	2
9.	Professional Fees	431	0	431	0	0	0	0	0	0	0	431
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	237	0	237	0	0	0	0	0	0	0	237
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,231	0	0	0	0	1,231
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	112	0	112	0	0	0	0	0	0	0	112
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	2,016	0	2,016	0	0	1,231	0	0	0	0	3,247

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Laurentian University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	317	1,551	0	0	1,829	3,697	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	279	1,159	0	0	(311)	1,127	145	0	0	145
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	38	392	0	0	2,140	2,570	(145)	0	0	(145)
5. Balance - Beginning of Year	0	279	1,159	250	0	(114)	1,574	539	0	0	539
6. Balance -End of Year	0	317	1,551	250	0	2,026	4,144	394	0	0	394

ALGOMA

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Algoma University College

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	7,601	0	1,096	0	0	0	0	8,697	0
2. Total Expense	7,579	0	1,145	0	0	0	0	8,724	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	22	0	(49)	0	0	0	0	(27)	0
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	115	(115)	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	137	(115)	(49)	0	0	0	0	(27)	0
8. Net Reconciling Items	(118)	0	49	0	0	0	163	94	0
9. Balance - Beginning of the Year per prior year's COFO Report	(499)	316	0	0	0	0	678	495	0
10. Balance - End of the Year per Financial Statements	(480)	201	0	0	0	0	841	562	0

Distribution of Balance - End of the Year									
11. Unrestricted	(480)	0	0	0	0	0	0	(480)	0
12. Internally Restricted	0	201	0	0	0	0	0	201	0
13. Investment in Capital Assets	0	0	0	0	0	0	841	841	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(480)	201	0	0	0	0	841	562	0

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Algoma University College

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	3,070	0	3,070	0	0	0	0	0	0	3,070	0
(ii) Non-Formula Grants	1,661	0	1,661	0	0	0	0	0	0	1,661	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	4,731	0	4,731	0	0	0	0	0	0	4,731	0
c) Federal	0	0	0	0	0	0	0	0	0	0	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	2,696	0	2,696	0	0	0	0	0	0	2,696	0
b) Miscellaneous Fees	6	0	6	0	0	0	0	0	0	6	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	56	0	56	0	0	0	0	0	0	56	0
5. Sales of Services and Products	0	0	0	1,096	0	0	0	0	0	1,096	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	31	0	31	0	0	0	0	0	0	31	0
7. Miscellaneous	81	0	81	0	0	0	0	0	0	81	0
Total	7,601	0	7,601	1,096	0	0	0	0	0	8,697	0

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Algoma University College

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	3,403	0	3,403	224	464	493	314	1,412	811	458	0	7,579
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	1,145	1,145
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	0	0	0	0	0	0	0
Capital	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,403	0	3,403	224	464	493	314	1,412	811	458	1,145	8,724

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Algoma University College

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
	Object of Expense					Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	2,875	0	2,875	0	0	0	0	0	0	2,875
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	2,083	0	2,083	179	0	0	0	0	0	2,262
	Total Salaries and Wages	4,958	0	4,958	179	0	0	0	0	0	5,137
2.	Employee Benefits	974	0	974	35	0	0	0	0	0	1,009
	Total Salaries and Benefits	5,932	0	5,932	214	0	0	0	0	0	6,146
3.	Library Acquisitions	135	0	135	0	0	0	0	0	0	135
4.	Equipment and Furniture Purchases	135	0	135	19	0	0	0	0	0	154
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	7	0	7	0	0	0	0	0	0	7
7.	Materials and Supplies	819	0	819	275	0	0	0	0	0	1,094
8.	Communications	277	0	277	0	0	0	0	0	0	277
9.	Professional Fees	38	0	38	0	0	0	0	0	0	38
10.	Costs of Goods Sold	0	0	0	363	0	0	0	0	0	363
11.	Travel	76	0	76	0	0	0	0	0	0	76
12.	Utilities	127	0	127	79	0	0	0	0	0	206
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	32	0	32	0	0	0	0	0	0	32
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	109	0	0	0	0	0	109
17.	Interest	1	0	1	86	0	0	0	0	0	87
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	7,579	0	7,579	1,145	0	0	0	0	0	8,724

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Algoma University College

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	2,875	0	2,875	0	0	0	0	0	0	0	0	2,875
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	0	0	0	0	255	201	178	908	388	153	179	2,262
	Total Salaries and Wages	2,875	0	2,875	0	255	201	178	908	388	153	179	5,137
2.	Employee Benefits	528	0	528	0	56	47	37	195	83	28	35	1,009
	Total Salaries and Benefits	3,403	0	3,403	0	311	248	215	1,103	471	181	214	6,146
3.	Library Acquisitions	0	0	0	0	135	0	0	0	0	0	0	135
4.	Equipment and Furniture Purchases	0	0	0	0	1	7	99	18	10	0	19	154
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	7	0	0	0	7
7.	Materials and Supplies	0	0	0	208	17	196	0	227	171	0	275	1,094
8.	Communications	0	0	0	0	0	0	0	0	0	277	0	277
9.	Professional Fees	0	0	0	0	0	0	0	38	0	0	0	38
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	363	363
11.	Travel	0	0	0	16	0	42	0	18	0	0	0	76
12.	Utilities	0	0	0	0	0	0	0	0	127	0	79	206
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	32	0	0	32
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	109	109
17.	Interest	0	0	0	0	0	0	0	1	0	0	86	87
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	3,403	0	3,403	224	464	493	314	1,412	811	458	1,145	8,724

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Algoma University College

	Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	2,340	0	2,340	0	0	0	0	0	0	0	2,340
(ii)	Academic Ranks -Part Time	535	0	535	0	0	0	0	0	0	0	535
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	0	0	0	0	0	0	0	0	0	0	0
(v)	Other Salaries & Wages - Full Time	0	0	0	0	237	193	160	892	330	149	1,961
(vi)	Other Salaries & Wages - Part Time	0	0	0	0	18	8	18	16	58	4	122
	Total Salaries and Wages	2,875	0	2,875	0	255	201	178	908	388	153	4,958
2.	Employee Benefits	528	0	528	0	56	47	37	195	83	28	974
	Total Salaries and Benefits	3,403	0	3,403	0	311	248	215	1,103	471	181	5,932
3.	Library Acquisitions	0	0	0	0	135	0	0	0	0	0	135
4.	Equipment and Furniture Purchases	0	0	0	0	1	7	99	18	10	0	135
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	7	0	0	7
7.	Materials and Supplies	0	0	0	208	17	196	0	227	171	0	819
8.	Communications	0	0	0	0	0	0	0	0	0	277	277
9.	Professional Fees	0	0	0	0	0	0	0	38	0	0	38
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	16	0	42	0	18	0	0	76
12.	Utilities	0	0	0	0	0	0	0	0	127	0	127
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	32	0	32
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	1	0	0	1
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	3,403	0	3,403	224	464	493	314	1,412	811	458	7,579

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Algoma University College

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2.	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	0	0	0	0
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Algoma University College

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	(115)	0	0	0	(115)	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	(115)	0	0	0	(115)	0	0	0	0
5. Balance - Beginning of Year	0	0	316	0	0	0	316	0	0	0	0
6. Balance -End of Year	0	0	201	0	0	0	201	0	0	0	0

HEARST

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Le Collège Universitaire de Hearst

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	2,764	0	86	0	0	46	133	3,029	0
2. Total Expense	2,940	0	86	0	0	67	195	3,288	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(176)	0	0	0	0	(21)	(62)	(259)	0
5. Interfund Transfers	(104)	0	0	0	0	0	104	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(280)	0	0	0	0	(21)	42	(259)	0
8. Net Reconciling Items	(52)	0	0	0	0	0	(67)	(119)	0
9. Balance - Beginning of the Year per prior year's COFO Report	(242)	0	0	0	0	81	2,904	2,743	1,035
10. Balance - End of the Year per Financial Statements	(574)	0	0	0	0	60	2,879	2,365	1,035

Distribution of Balance - End of the Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
11. Unrestricted	(574)	0	0	0	0	0	0	(574)	0
12. Internally Restricted	0	0	0	0	0	60	0	60	1,035
13. Investment in Capital Assets	0	0	0	0	0	0	2,879	2,879	0
14. Externally Restricted	0	0	0	0	0	0	0	0	0
Total	(574)	0	0	0	0	60	2,879	2,365	1,035

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Le Collège Universitaire de Hearst

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	422	0	422	0	0	0	0	0	0	422	0
(ii) Non-Formula Grants	1,647	0	1,647	0	0	0	0	0	0	1,647	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	133	133	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	2,069	0	2,069	0	0	0	0	0	133	2,202	0
c) Federal	0	0	0	0	0	0	0	0	0	0	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	421	0	421	0	0	0	0	0	0	421	0
b) Miscellaneous Fees	6	0	6	32	0	0	0	0	0	38	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	0	0	0	4	0	4	0
5. Sales of Services and Products	0	0	0	54	0	0	0	0	0	54	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	0	0	0	0	0	0	0	42	0	42	0
7. Miscellaneous	268	0	268	0	0	0	0	0	0	268	0
Total	2,764	0	2,764	86	0	0	0	46	133	3,029	0

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Le Collège Universitaire de Hearst

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	1,630	0	1,630	17	141	27	0	698	427	0	0	2,940
Other (Non-Credit)	0	0	0	0	0	0	0	0	0	0	0	0
Ancillary	0	0	0	0	0	0	0	0	0	0	86	86
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	67	0	0	0	0	0	67
Capital	0	0	0	0	0	0	0	0	195	0	0	195
Total	1,630	0	1,630	17	141	94	0	698	622	0	86	3,288

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Le Collège Universitaire de Hearst

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
	Object of Expense					Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	1,093	0	1,093	0	0	0	0	0	0	1,093
(ii)	Other Instruction & Research	11	0	11	0	0	0	0	0	0	11
(iii)	Other Salaries & Wages	736	0	736	0	0	0	0	0	0	736
	Total Salaries and Wages	1,840	0	1,840	0	0	0	0	0	0	1,840
2.	Employee Benefits	360	0	360	0	0	0	0	0	0	360
	Total Salaries and Benefits	2,200	0	2,200	0	0	0	0	0	0	2,200
3.	Library Acquisitions	46	0	46	0	0	0	0	0	0	46
4.	Equipment and Furniture Purchases	1	0	1	0	0	0	0	0	44	45
5.	Equipment Rental and Maintenance	40	0	40	0	0	0	0	0	0	40
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	29	0	29	0	0	0	0	0	0	29
8.	Communications	40	0	40	0	0	0	0	0	0	40
9.	Professional Fees	12	0	12	0	0	0	0	0	0	12
10.	Costs of Goods Sold	0	0	0	47	0	0	0	0	0	47
11.	Travel	128	0	128	0	0	0	0	0	0	128
12.	Utilities	94	0	94	0	0	0	0	0	0	94
13.	Renovations and Alterations	53	0	53	3	0	0	0	0	0	56
14.	Externally Contracted Services	4	0	4	0	0	0	0	0	151	155
15.	Scholarships, Bursaries, etc.	27	0	27	0	0	0	0	67	0	94
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0
17.	Interest	11	0	11	0	0	0	0	0	0	11
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	255	0	255	36	0	0	0	0	0	291
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	2,940	0	2,940	86	0	0	0	67	195	3,288

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Le Collège Universitaire de Hearst

Object of Expense / Functional Area		Instruction and Research			Academic Sunport	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	1,093	0	1,093	0	0	0	0	0	0	0	0	1,093
(ii)	Other Instruction & Research	11	0	11	0	0	0	0	0	0	0	0	11
(iii)	Other Salaries & Wages	84	0	84	15	74	0	0	445	118	0	0	736
	Total Salaries and Wages	1,188	0	1,188	15	74	0	0	445	118	0	0	1,840
2.	Employee Benefits	233	0	233	2	14	0	0	88	23	0	0	360
	Total Salaries and Benefits	1,421	0	1,421	17	88	0	0	533	141	0	0	2,200
3.	Library Acquisitions	0	0	0	0	46	0	0	0	0	0	0	46
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	1	44	0	0	45
5.	Equipment Rental and Maintenance	28	0	28	0	3	0	0	9	0	0	0	40
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	6	0	6	0	0	0	0	16	7	0	0	29
8.	Communications	18	0	18	0	4	0	0	18	0	0	0	40
9.	Professional Fees	0	0	0	0	0	0	0	12	0	0	0	12
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	47	47
11.	Travel	103	0	103	0	0	0	0	25	0	0	0	128
12.	Utilities	0	0	0	0	0	0	0	0	94	0	0	94
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	53	0	3	56
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	155	0	0	155
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	94	0	0	0	0	0	94
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	11	0	0	0	11
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	54	0	54	0	0	0	0	73	128	0	36	291
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1,630	0	1,630	17	141	94	0	698	622	0	86	3,288

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Le Collège Universitaire de Hearst

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	930	0	930	0	0	0	0	0	0	0	930
(ii)	Academic Ranks -Part Time	163	0	163	0	0	0	0	0	0	0	163
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	11	0	11	0	0	0	0	0	0	0	11
(v)	Other Salaries & Wages - Full Time	84	0	84	0	74	0	0	445	118	0	721
(vi)	Other Salaries & Wages - Part Time	0	0	0	15	0	0	0	0	0	0	15
	Total Salaries and Wages	1,188	0	1,188	15	74	0	0	445	118	0	1,840
2.	Employee Benefits	233	0	233	2	14	0	0	88	23	0	360
	Total Salaries and Benefits	1,421	0	1,421	17	88	0	0	533	141	0	2,200
3.	Library Acquisitions	0	0	0	0	46	0	0	0	0	0	46
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	1	0	0	1
5.	Equipment Rental and Maintenance	28	0	28	0	3	0	0	9	0	0	40
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	6	0	6	0	0	0	0	16	7	0	29
8.	Communications	18	0	18	0	4	0	0	18	0	0	40
9.	Professional Fees	0	0	0	0	0	0	0	12	0	0	12
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	103	0	103	0	0	0	0	25	0	0	128
12.	Utilities	0	0	0	0	0	0	0	0	94	0	94
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	53	0	53
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	4	0	4
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	27	0	0	0	0	27
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	11	0	0	11
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	54	0	54	0	0	0	0	73	128	0	255
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	1,630	0	1,630	17	141	27	0	698	427	0	2,940

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Le Collège Universitaire de Hearst

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2.	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	0	0	0	0
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	67	0	0	0	0	67
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	67	0	0	0	0	67

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Le Collège Universitaire de Hearst

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	0	0	0	0	0	0	0	0	0	0	0

MCMASTER

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

McMaster University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	246,620	0	42,535	0	197,330	26,584	24,226	537,295	13,023
2. Total Expense	229,827	0	42,096	0	185,611	33,527	42,998	534,059	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	16,793	0	439	0	11,719	(6,943)	(18,772)	3,236	13,023
5. Interfund Transfers	(478)	0	(1,326)	0	1,107	0	697	0	0
6. Net Variation in Appropriations	(10,181)	10,181	887	(887)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	6,134	10,181	0	(887)	12,826	(6,943)	(18,075)	3,236	13,023
8. Net Reconciling Items	(5,138)	0	0	0	(12,826)	5,688	15,170	2,894	0
9. Balance - Beginning of the Year per prior year's COFO Report	3,475	239,179	0	4,185	0	3,538	52,385	302,762	177,416
10. Balance - End of the Year per Financial Statements	4,471	249,360	0	3,298	0	2,283	49,480	308,892	190,439
Distribution of Balance - End of the Year									
11. Unrestricted	4,471	0	0	0	0	0	0	4,471	0
12. Internally Restricted	0	249,360	0	3,298	0	2,283	7,240	262,181	80,932
13. Investment in Capital Assets	0	0	0	0	0	0	42,240	42,240	0
14. Externally Restricted	0	0	0	0	0	0	0	0	109,507
Total	4,471	249,360	0	3,298	0	2,283	49,480	308,892	190,439

Note 1: In addition to the above revenue and expenses, $3,515 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

McMaster University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	95,629	0	95,629	0	0	0	0	0	0	95,629	0
(ii) Non-Formula Grants	18,098	0	18,098	0	0	0	0	0	0	18,098	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	1,707	1,748	3,455	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	14,136	1,060	15,196	0	0	15,196	0
Total Ontario Grants and Contracts	113,727	0	113,727	0	14,136	1,060	15,196	1,707	1,748	132,378	0
c) Federal	0	0	0	0	73,490	0	73,490	0	4,151	77,641	0
d) Municipal	0	0	0	0	26,129	0	26,129	0	0	26,129	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	10,311	0	10,311	0	0	10,311	0
2. Fees											
a) Tuition Fees	81,125	1,287	82,412	0	0	0	0	0	0	82,412	0
b) Miscellaneous Fees	273	0	273	15,758	0	0	0	0	0	16,031	0
3. Borrowings	0	0	0	0	0	0	0	0	6,827	6,827	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	38,249	30,700	68,949	25,038	10,048	104,035	13,023
5. Sales of Services and Products	0	0	0	26,777	0	0	0	0	0	26,777	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	6,946	0	6,946	0	0	1,822	1,822	(161)	1,452	10,059	0
7. Miscellaneous	42,896	366	43,262	0	99	1,334	1,433	0	0	44,695	0
Total	244,967	1,653	246,620	42,535	162,414	34,916	197,330	26,584	24,226	537,295	13,023

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

McMaster University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	99,689	39,296	138,985	3,099	12,256	15,958	10,234	14,530	27,969	4,992	0	228,023
Other (Non-Credit)	1,804	0	1,804	0	0	0	0	0	0	0	0	1,804
Ancillary	0	0	0	0	0	0	0	0	0	0	42,096	42,096
Sponsored Research	63,922	121,689	185,611	0	0	0	0	0	0	0	0	185,611
Trust	5,059	19,339	24,398	489	641	7,321	0	63	63	552	0	33,527
Capital	0	0	0	0	0	0	0	0	42,998	0	0	42,998
Total	170,474	180,324	350,798	3,588	12,897	23,279	10,234	14,593	71,030	5,544	42,096	534,059

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

McMaster University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
						Sponsored Research					
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal	Trust	Capital	
	Object of Expense	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	69,728	0	69,728	0	9,150	0	9,150	7,731	0	86,609
(ii)	Other Instruction & Research	8,773	642	9,415	0	19,554	0	19,554	1,977	0	30,946
(iii)	Other Salaries & Wages	59,614	490	60,104	11,342	32,238	6,977	39,215	5,773	0	116,434
	Total Salaries and Wages	138,115	1,132	139,247	11,342	60,942	6,977	67,919	15,481	0	233,989
2.	Employee Benefits	9,902	101	10,003	1,806	6,586	499	7,085	1,566	0	20,460
	Total Salaries and Benefits	148,017	1,233	149,250	13,148	67,528	7,476	75,004	17,047	0	254,449
3.	Library Acquisitions	7,063	0	7,063	0	0	0	0	641	0	7,704
4.	Equipment and Furniture Purchases	7,772	31	7,803	1,705	31,409	862	32,271	1,028	0	42,807
5.	Equipment Rental and Maintenance	3,206	13	3,219	456	463	244	707	484	0	4,866
6.	Printing and Duplicating	2,099	43	2,142	169	0	488	488	214	0	3,013
7.	Materials and Supplies	4,156	76	4,232	1,970	0	6,946	6,946	1,796	0	14,944
8.	Communications	1,950	33	1,983	396	0	135	135	198	0	2,712
9.	Professional Fees	1,273	14	1,287	8	364	104	468	130	0	1,893
10.	Costs of Goods Sold	0	0	0	14,110	0	0	0	0	0	14,110
11.	Travel	2,772	20	2,792	102	6,367	2,818	9,185	472	0	12,551
12.	Utilities	12,207	0	12,207	1,536	0	0	0	63	0	13,806
13.	Renovations and Alterations	3,178	0	3,178	2,577	2,094	0	2,094	0	45,337	53,186
14.	Externally Contracted Services	334	0	334	608	0	0	0	35	0	977
15.	Scholarships, Bursaries, etc.	8,675	0	8,675	0	0	0	0	7,209	0	15,884
16.	Debt Repayments	0	0	0	1,746	0	0	0	0	0	1,746
17.	Interest	0	0	0	1,423	0	0	0	0	0	1,423
18.	Building, Land and Site Services	842	0	842	266	0	0	0	0	0	1,108
19.	Other Operational Expenditures	32,574	341	32,915	1,876	35,214	15,843	51,057	4,210	0	90,058
20.	Internal Cost Allocations	(4,917)	0	(4,917)	0	7,256	0	7,256	0	(2,339)	0
21.	External Cost Recoveries	(3,178)	0	(3,178)	0	0	0	0	0	0	(3,178)
	Total	228,023	1,804	229,827	42,096	150,695	34,916	185,611	33,527	42,998	534,059

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

McMaster University

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	51,399	35,210	86,609	0	0	0	0	0	0	0	0	86,609
(ii) Other Instruction & Research	21,353	9,593	30,946	0	0	0	0	0	0	0	0	30,946
(iii) Other Salaries & Wages	23,198	52,697	75,895	2,296	5,813	4,120	4,552	8,070	1,244	3,102	11,342	116,434
Total Salaries and Wages	95,950	97,500	193,450	2,296	5,813	4,120	4,552	8,070	1,244	3,102	11,342	233,989
2. Employee Benefits	4,832	11,432	16,264	296	376	238	562	447	226	245	1,806	20,460
Total Salaries and Benefits	100,782	108,932	209,714	2,592	6,189	4,358	5,114	8,517	1,470	3,347	13,148	254,449
3. Library Acquisitions	0	0	0	0	7,704	0	0	0	0	0	0	7,704
4. Equipment and Furniture Purchases	28,155	8,405	36,560	390	204	280	2,950	358	206	154	1,705	42,807
5. Equipment Rental and Maintenance	867	996	1,863	58	123	16	2,105	139	7	99	456	4,866
6. Printing and Duplicating	769	944	1,713	241	138	217	31	245	20	239	169	3,013
7. Materials and Supplies	1,578	8,944	10,522	171	66	303	0	141	1,729	42	1,970	14,944
8. Communications	474	471	945	229	33	75	3	858	13	160	396	2,712
9. Professional Fees	377	398	775	10	12	41	0	1,036	0	11	8	1,893
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	14,110	14,110
11. Travel	4,064	7,758	11,822	66	17	311	31	67	7	128	102	12,551
12. Utilities	0	0	0	0	0	0	0	0	12,270	0	1,536	13,806
13. Renovations and Alterations	2,094	0	2,094	0	0	0	0	0	48,515	0	2,577	53,186
14. Externally Contracted Services	65	0	65	3	0	171	0	58	69	3	608	977
15. Scholarships, Bursaries, etc.	0	0	0	0	0	15,884	0	0	0	0	0	15,884
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	1,746	1,746
17. Interest	0	0	0	0	0	0	0	0	0	0	1,423	1,423
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	842	0	266	1,108
19. Other Operational Expenditures	26,630	44,829	71,459	2,344	0	1,623	0	3,174	8,221	1,361	1,876	90,058
20. Internal Cost Allocations	4,619	1,236	5,855	(2,516)	(1,000)	0	0	0	(2,339)	0	0	0
21. External Cost Recoveries	0	(2,589)	(2,589)	0	(589)	0	0	0	0	0	0	(3,178)
Total	170,474	180,324	350,798	3,588	12,897	23,279	10,234	14,593	71,030	5,544	42,096	534,059

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

McMaster University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	44,320	18,026	62,346	0	0	0	0	0	0	0	62,346
(ii)	Academic Ranks -Part Time	4,924	2,458	7,382	0	0	0	0	0	0	0	7,382
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	7,891	882	8,773	0	0	0	0	0	0	0	8,773
(v)	Other Salaries & Wages - Full Time	16,057	10,948	27,005	1,952	5,639	2,554	3,551	7,944	1,244	2,885	52,774
(vi)	Other Salaries & Wages - Part Time	2,614	824	3,438	344	174	1,566	1,001	100	0	217	6,840
	Total Salaries and Wages	75,806	33,138	108,944	2,296	5,813	4,120	4,552	8,044	1,244	3,102	138,115
2.	Employee Benefits	3,179	4,337	7,516	296	376	238	562	443	226	245	9,902
	Total Salaries and Benefits	78,985	37,475	116,460	2,592	6,189	4,358	5,114	8,487	1,470	3,347	148,017
3.	Library Acquisitions	0	0	0	0	7,063	0	0	0	0	0	7,063
4.	Equipment and Furniture Purchases	2,466	916	3,382	329	204	266	2,950	350	206	85	7,772
5.	Equipment Rental and Maintenance	299	423	722	33	123	10	2,105	136	7	70	3,206
6.	Printing and Duplicating	554	456	1,010	224	138	213	31	243	20	220	2,099
7.	Materials and Supplies	1,122	674	1,796	134	66	295	0	136	1,729	0	4,156
8.	Communications	281	336	617	214	33	71	3	856	13	143	1,950
9.	Professional Fees	26	161	187	0	12	39	0	1,035	0	0	1,273
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	412	1,788	2,200	44	17	306	31	64	7	103	2,772
12.	Utilities	0	0	0	0	0	0	0	0	12,207	0	12,207
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	3,178	0	3,178
14.	Externally Contracted Services	37	0	37	0	0	170	0	58	69	0	334
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	8,675	0	0	0	0	8,675
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	842	0	842
19.	Other Operational Expenditures	16,564	0	16,564	2,045	0	1,555	0	3,165	8,221	1,024	32,574
20.	Internal Cost Allocations	(1,057)	(344)	(1,401)	(2,516)	(1,000)	0	0	0	0	0	(4,917)
21.	External Cost Recoveries	0	(2,589)	(2,589)	0	(589)	0	0	0	0	0	(3,178)
	Total	99,689	39,296	138,985	3,099	12,256	15,958	10,234	14,530	27,969	4,992	228,023

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

McMaster University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	7,731	7,731	0	0	0	0	0	0	0	7,731
(ii)	Other Instruction & Research	0	1,977	1,977	0	0	0	0	0	0	0	1,977
(iii)	Other Salaries & Wages	0	5,747	5,747	0	0	0	0	26	0	0	5,773
	Total Salaries and Wages	0	15,455	15,455	0	0	0	0	26	0	0	15,481
2.	Employee Benefits	0	1,562	1,562	0	0	0	0	4	0	0	1,566
	Total Salaries and Benefits	0	17,017	17,017	0	0	0	0	30	0	0	17,047
3.	Library Acquisitions	0	0	0	0	641	0	0	0	0	0	641
4.	Equipment and Furniture Purchases	635	241	876	61	0	14	0	8	0	69	1,028
5.	Equipment Rental and Maintenance	262	159	421	25	0	6	0	3	0	29	484
6.	Printing and Duplicating	172	0	172	17	0	4	0	2	0	19	214
7.	Materials and Supplies	380	1,324	1,704	37	0	8	0	5	0	42	1,796
8.	Communications	160	0	160	15	0	4	0	2	0	17	198
9.	Professional Fees	104	2	106	10	0	2	0	1	0	11	130
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	227	190	417	22	0	5	0	3	0	25	472
12.	Utilities	0	0	0	0	0	0	0	0	63	0	63
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	28	0	28	3	0	1	0	0	0	3	35
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	7,209	0	0	0	0	7,209
16.	*Debt Repayments*	*0*	*0*	*0*	*0*	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	3,091	406	3,497	299	0	68	0	9	0	337	4,210
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	5,059	19,339	24,398	489	641	7,321	0	63	63	552	33,527

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

McMaster University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	30,660	139	9,367	352	40,518	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	23,774	193	4,211	2,159	30,337	0	887	0	887
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	6,886	(54)	5,156	(1,807)	10,181	0	(887)	0	(887)
5. Balance - Beginning of Year	0	0	23,774	649	210,569	4,187	239,179	0	4,185	0	4,185
6. Balance -End of Year	0	0	30,660	595	215,725	2,380	249,360	0	3,298	0	3,298

NIPISSING

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Nipissing University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	27,667	0	3,361	0	216	726	19,021	50,991	100
2. Total Expense	27,713	0	2,820	0	211	713	12,237	43,694	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	(46)	0	541	0	5	13	6,784	7,297	100
5. Interfund Transfers	96	0	0	0	0	0	(96)	0	0
6. Net Variation in Appropriations	0	0	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	50	0	541	0	5	13	6,688	7,297	100
8. Net Reconciling Items	(50)	0	0	0	(5)	7,263	(14,508)	(7,300)	0
9. Balance - Beginning of the Year per prior year's COFO Report	247	0	313	0	0	(6,162)	11,290	5,688	3,454
10. Balance - End of the Year per Financial Statements	247	0	854	0	0	1,114	3,470	5,685	3,554

Distribution of Balance - End of the Year									
11. Unrestricted	247	0	0	0	0	0	0	247	0
12. Internally Restricted	0	0	854	0	0	1,114	0	1,968	0
13. Investment in Capital Assets	0	0	0	0	0	0	3,470	3,470	0
14. Externally Restricted	0	0	0	0	0	0	0	0	3,554
Total	247	0	854	0	0	1,114	3,470	5,685	3,554

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Nipissing University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	8,176	0	8,176	0	0	0	0	0	0	8,176	0
(ii) Non-Formula Grants	3,494	88	3,582	73	0	0	0	0	0	3,655	0
(iii) Other MTCU Grants and Contracts	688	0	688	0	0	0	0	0	8,559	9,247	0
b) Other Ontario Government Grants and Contracts	17	0	17	0	22	0	22	0	0	39	0
Total Ontario Grants and Contracts	12,375	88	12,463	73	22	0	22	0	8,559	21,117	0
c) Federal	15	60	75	0	6	0	6	0	0	81	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	12,312	148	12,460	0	0	0	0	0	0	12,460	0
b) Miscellaneous Fees	1,412	0	1,412	0	0	0	0	0	0	1,412	0
3. Borrowings	0	0	0	0	0	0	0	0	10,087	10,087	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	188	0	188	244	13	445	100
5. Sales of Services and Products	0	0	0	3,288	0	0	0	0	0	3,288	0
6. investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	42	0	42	0	0	0	0	482	362	886	0
7. Miscellaneous	1,179	36	1,215	0	0	0	0	0	0	1,215	0
Total	27,335	332	27,667	3,361	216	0	216	726	19,021	50,991	100

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Nipissing University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	15,523	0	15,523	349	1,220	2,470	1,095	3,877	2,009	857	0	27,400
Other (Non-Credit)	313	0	313	0	0	0	0	0	0	0	0	313
Ancillary	0	0	0	0	0	0	0	0	0	0	2,820	2,820
Sponsored Research	211	0	211	0	0	0	0	0	0	0	0	211
Trust	0	0	0	0	0	713	0	0	0	0	0	713
Capital	0	0	0	0	0	0	0	0	12,237	0	0	12,237
Total	16,047	0	16,047	349	1,220	3,183	1,095	3,877	14,246	857	2,820	43,694

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Nipissing University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	9,783	121	9,904	0	49	0	49	0	0	9,953
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	6,414	88	6,502	390	38	0	38	0	0	6,930
	Total Salaries and Wages	16,197	209	16,406	390	87	0	87	0	0	16,883
2.	Employee Benefits	2,642	32	2,674	61	18	0	18	0	0	2,753
	Total Salaries and Benefits	18,839	241	19,080	451	105	0	105	0	0	19,636
3.	Library Acquisitions	469	0	469	0	0	0	0	0	0	469
4.	Equipment and Furniture Purchases	57	0	57	192	0	0	0	0	332	581
5.	Equipment Rental and Maintenance	66	0	66	0	0	0	0	0	0	66
6.	Printing and Duplicating	515	2	517	2	2	0	2	0	0	521
7.	Materials and Supplies	2,070	43	2,113	364	74	0	74	18	0	2,569
8.	Communications	358	1	359	2	4	0	4	0	0	365
9.	Professional Fees	201	0	201	0	0	0	0	0	121	322
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11.	Travel	1,039	26	1,065	0	26	0	26	0	0	1,091
12.	Utilities	0	0	0	300	0	0	0	0	0	300
13.	Renovations and Alterations	370	0	370	251	0	0	0	0	0	621
14.	Externally Contracted Services	1,407	0	1,407	0	0	0	0	0	0	1,407
15.	Scholarships, Bursaries, etc.	1,032	0	1,032	0	0	0	0	695	0	1,727
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0
17.	Interest	223	0	223	1,258	0	0	0	0	0	1,481
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	11,784	11,784
19.	Other Operational Expenditures	754	0	754	0	0	0	0	0	0	754
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	27,400	313	27,713	2,820	211	0	211	713	12,237	43,694

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Nipissing University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	9,953	0	9,953	0	0	0	0	0	0	0	0	9,953
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	1,948	0	1,948	206	588	760	680	1,919	3	436	390	6,930
Total Salaries and Wages	11,901	0	11,901	206	588	760	680	1,919	3	436	390	16,883
2. Employee Benefits	1,930	0	1,930	33	82	127	115	328	0	77	61	2,753
Total Salaries and Benefits	13,831	0	13,831	239	670	887	795	2,247	3	513	451	19,636
3. Library Acquisitions	0	0	0	0	469	0	0	0	0	0	0	469
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	57	332	0	192	581
5. Equipment Rental and Maintenance	0	0	0	0	12	0	54	0	0	0	0	66
6. Printing and Duplicating	267	0	267	89	20	17	2	116	2	6	2	521
7. Materials and Supplies	1,131	0	1,131	18	31	487	173	288	41	36	364	2,569
8. Communications	96	0	96	1	7	6	43	130	48	32	2	365
9. Professional Fees	58	0	58	0	0	3	0	140	121	0	0	322
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11. Travel	664	0	664	2	11	56	28	290	0	40	0	1,091
12. Utilities	0	0	0	0	0	0	0	0	0	0	300	300
13. Renovations and Alterations	0	0	0	0	0	0	0	0	370	0	251	621
14. Externally Contracted Services	0	0	0	0	0	0	0	0	1,407	0	0	1,407
15. Scholarships, Bursaries, etc.	0	0	0	0	0	1,727	0	0	0	0	0	1,727
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	223	0	0	1,258	1,481
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	11,784	0	0	11,784
19. Other Operational Expenditures	0	0	0	0	0	0	0	386	138	230	0	754
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	16,047	0	16,047	349	1,220	3,183	1,095	3,877	14,246	857	2,820	43,694

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Nipissing University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	6,995	0	6,995	0	0	0	0	0	0	0	6,995
(ii)	Academic Ranks -Part Time	2,788	0	2,788	0	0	0	0	0	0	0	2,788
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	0	0	0	0	0	0	0	0	0	0	0
(v)	Other Salaries & Wages - Full Time	1,501	0	1,501	144	423	582	595	1,672	0	392	5,309
(vi)	Other Salaries & Wages - Part Time	321	0	321	62	165	178	85	247	3	44	1,105
	Total Salaries and Wages	11,605	0	11,605	206	588	760	680	1,919	3	436	16,197
2.	Employee Benefits	1,880	0	1,880	33	82	127	115	328	0	77	2,642
	Total Salaries and Benefits	13,485	0	13,485	239	670	887	795	2,247	3	513	18,839
3.	Library Acquisitions	0	0	0	0	469	0	0	0	0	0	469
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	57	0	0	57
5.	Equipment Rental and Maintenance	0	0	0	0	12	0	54	0	0	0	66
6.	Printing and Duplicating	263	0	263	89	20	17	2	116	2	6	515
7.	Materials and Supplies	1,014	0	1,014	18	31	469	173	288	41	36	2,070
8.	Communications	91	0	91	1	7	6	43	130	48	32	358
9.	Professional Fees	58	0	58	0	0	3	0	140	0	0	201
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	612	0	612	2	11	56	28	290	0	40	1,039
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	370	0	370
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	1,407	0	1,407
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,032	0	0	0	0	1,032
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	223	0	0	223
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	386	138	230	754
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	15,523	0	15,523	349	1,220	2,470	1,095	3,877	2,009	857	27,400

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Nipissing University

	Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
Object of Expense		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii)	Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2.	Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
	Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5.	Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6.	Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7.	Materials and Supplies	0	0	0	0	0	18	0	0	0	0	18
8.	Communications	0	0	0	0	0	0	0	0	0	0	0
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	0	0	0	0	0	0	0	0	0	0	0
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	695	0	0	0	0	695
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	713	0	0	0	0	713

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Nipissing University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	0	0	0	0	0	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	0	0	0	0	0	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	0	0	0	0	0	0	0	0	0	0	0

O.C.A.D.

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Ontario College of Art & Design

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	19,404	0	123	0	0	208	256	19,991	0
2. Total Expense	19,327	0	24	0	0	208	2,815	22,374	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	77	0	99	0	0	0	(2,559)	(2,383)	0
5. Interfund Transfers	0	0	0	0	0	0	0	0	0
6. Net Variation in Appropriations	(373)	373	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(296)	373	99	0	0	0	(2,559)	(2,383)	0
8. Net Reconciling Items	427	0	(99)	0	0	0	2,337	2,665	0
9. Balance - Beginning of the Year per prior year's COFO Report	(131)	0	0	0	0	0	4,307	4,176	502
10. Balance - End of the Year per Financial Statements	0	373	0	0	0	0	4,085	4,458	502

Distribution of Balance - End of the Year									
11. Unrestricted	0	0	0	0	0	0	0	0	0
12. Internally Restricted	0	373	0	0	0	0	0	373	0
13. Investment in Capital Assets	0	0	0	0	0	0	4,085	4,085	0
14. Externally Restricted	0	0	0	0	0	0	0	0	502
Total	0	373	0	0	0	0	4,085	4,458	502

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

REVENUE

(in thousands of dollars)

Ontario College of Art & Design

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	7,993	0	7,993	0	0	0	0	0	0	7,993	0
(ii) Non-Formula Grants	454	0	454	0	0	0	0	0	0	454	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	256	256	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	8,447	0	8,447	0	0	0	0	0	256	8,703	0
c) Federal	0	0	0	0	0	0	0	0	0	0	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	8,930	411	9,341	0	0	0	0	0	0	9,341	0
b) Miscellaneous Fees	948	0	948	0	0	0	0	0	0	948	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	153	0	153	0	0	0	0	208	0	361	0
5. Sales of Services and Products	0	0	0	123	0	0	0	0	0	123	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	211	0	211	0	0	0	0	0	0	211	0
7. Miscellaneous	304	0	304	0	0	0	0	0	0	304	0
Total	18,993	411	19,404	123	0	0	0	208	256	19,991	0

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Ontario College of Art & Design

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	9,556	0	9,556	521	816	1,922	265	2,506	2,707	691	0	18,984
Other (Non-Credit)	343	0	343	0	0	0	0	0	0	0	0	343
Ancillary	0	0	0	0	0	0	0	0	0	0	24	24
Sponsored Research	0	0	0	0	0	0	0	0	0	0	0	0
Trust	0	0	0	0	0	208	0	0	0	0	0	208
Capital	0	0	0	0	0	0	0	0	2,815	0	0	2,815
Total	9,899	0	9,899	521	816	2,130	265	2,506	5,522	691	24	22,374

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Ontario College of Art & Design

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	6,549	144	6,693	0	0	0	0	0	0	6,693
(ii)	Other Instruction & Research	516	0	516	0	0	0	0	0	0	516
(iii)	Other Salaries & Wages	4,522	82	4,604	0	0	0	0	0	0	4,604
	Total Salaries and Wages	11,587	226	11,813	0	0	0	0	0	0	11,813
2.	Employee Benefits	1,855	29	1,884	0	0	0	0	0	0	1,884
	Total Salaries and Benefits	13,442	255	13,697	0	0	0	0	0	0	13,697
3.	Library Acquisitions	131	0	131	0	0	0	0	0	0	131
4.	Equipment and Furniture Purchases	33	0	33	0	0	0	0	0	219	252
5.	Equipment Rental and Maintenance	226	0	226	0	0	0	0	0	0	226
6.	Printing and Duplicating	275	32	307	0	0	0	0	0	0	307
7.	Materials and Supplies	1,872	6	1,878	4	0	0	0	0	0	1,882
8.	Communications	178	17	195	0	0	0	0	0	0	195
9.	Professional Fees	147	0	147	0	0	0	0	0	0	147
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11.	Travel	77	0	77	0	0	0	0	0	0	77
12.	Utilities	387	0	387	0	0	0	0	0	0	387
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	2,221	2,221
14.	Externally Contracted Services	868	0	868	20	0	0	0	0	0	888
15.	Scholarships, Bursaries, etc.	892	0	892	0	0	0	0	208	0	1,100
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	375	375
19.	Other Operational Expenditures	456	33	489	0	0	0	0	0	0	489
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	18,984	343	19,327	24	0	0	0	208	2,815	22,374

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Ontario College of Art & Design

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
	(i) Academic Ranks	6,693	0	6,693	0	0	0	0	0	0	0	0	6,693
	(ii) Other Instruction & Research	516	0	516	0	0	0	0	0	0	0	0	516
	(iii) Other Salaries & Wages	718	0	718	329	532	678	119	1,287	600	341	0	4,604
	Total Salaries and Wages	7,927	0	7,927	329	532	678	119	1,287	600	341	0	11,813
2.	Employee Benefits	1,282	0	1,282	40	102	102	16	217	84	41	0	1,884
	Total Salaries and Benefits	9,209	0	9,209	369	634	780	135	1,504	684	382	0	13,697
3.	Library Acquisitions	0	0	0	0	131	0	0	0	0	0	0	131
4.	Equipment and Furniture Purchases	23	0	23	0	10	0	0	0	219	0	0	252
5.	Equipment Rental and Maintenance	61	0	61	0	21	0	13	81	45	5	0	226
6.	Printing and Duplicating	65	0	65	96	2	15	1	23	1	104	0	307
7.	Materials and Supplies	450	0	450	15	4	61	83	603	627	35	4	1,882
8.	Communications	27	0	27	11	2	18	33	10	67	27	0	195
9.	Professional Fees	0	0	0	0	0	0	0	147	0	0	0	147
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	11	0	11	26	10	6	0	22	0	2	0	77
12.	Utilities	0	0	0	0	0	0	0	0	387	0	0	387
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	2,221	0	0	2,221
14.	Externally Contracted Services	0	0	0	0	1	145	0	51	587	84	20	888
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,100	0	0	0	0	0	1,100
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	375	0	0	375
19.	Other Operational Expenditures	53	0	53	4	1	5	0	65	309	52	0	489
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	9,899	0	9,899	521	816	2,130	265	2,506	5,522	691	24	22,374

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Ontario College of Art & Design

	Functional Area / Object of Expense	Instruction and Research: All Excl Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput and Commun	Admin & General	Physical Plant	External Relations	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	4,121	0	4,121	0	0	0	0	0	0	0	4,121
(ii)	Academic Ranks -Part Time	2,428	0	2,428	0	0	0	0	0	0	0	2,428
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	516	0	516	0	0	0	0	0	0	0	516
(v)	Other Salaries & Wages - Full Time	518	0	518	329	510	642	119	1,287	475	341	4,221
(vi)	Other Salaries & Wages - Part Time	118	0	118	0	22	36	0	0	125	0	301
	Total Salaries and Wages	7,701	0	7,701	329	532	678	119	1,287	600	341	11,587
2.	Employee Benefits	1,253	0	1,253	40	102	102	16	217	84	41	1,855
	Total Salaries and Benefits	8,954	0	8,954	369	634	780	135	1,504	684	382	13,442
3.	Library Acquisitions	0	0	0	0	131	0	0	0	0	0	131
4.	Equipment and Furniture Purchases	23	0	23	0	10	0	0	0	0	0	33
5.	Equipment Rental and Maintenance	61	0	61	0	21	0	13	81	45	5	226
6.	Printing and Duplicating	33	0	33	96	2	15	1	23	1	104	275
7.	Materials and Supplies	444	0	444	15	4	61	83	603	627	35	1,872
8.	Communications	10	0	10	11	2	18	33	10	67	27	178
9.	Professional Fees	0	0	0	0	0	0	0	147	0	0	147
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	11	0	11	26	10	6	0	22	0	2	77
12.	Utilities	0	0	0	0	0	0	0	0	387	0	387
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	1	145	0	51	587	84	868
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	892	0	0	0	0	892
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	20	0	20	4	1	5	0	65	309	52	456
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	9,556	0	9,556	521	616	1,922	265	2,506	2,707	691	18,984

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

EXPENSE - TRUST

(in thousands of dollars)

Ontario College of Art & Design

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Wages	0	0	0	0	0	0	0	0	0	0	0
2. Employee Benefits	0	0	0	0	0	0	0	0	0	0	0
Total Salaries and Benefits	0	0	0	0	0	0	0	0	0	0	0
3. Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating	0	0	0	0	0	0	0	0	0	0	0
7. Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0
8. Communications	0	0	0	0	0	0	0	0	0	0	0
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	0	0	0	0	0	0	0	0	0	0	0
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	0	0	0	0	0	208	0	0	0	0	208
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	208	0	0	0	0	208

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Ontario College of Art & Design

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	373	0	0	0	0	0	373	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	373	0	0	0	0	0	373	0	0	0	0
5. Balance - Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
6. Balance -End of Year	373	0	0	0	0	0	373	0	0	0	0

OTTAWA

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Ottawa

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	280,256	0	16,724	0	152,198	19,372	12,122	480,672	3,192
2. Total Expense	255,496	0	16,838	0	151,249	17,025	48,162	488,770	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	24,760	0	(114)	0	949	2,347	(36,040)	(8,098)	3,192
5. Interfund Transfers	(9,115)	0	(8,117)	0	(7,793)	10,097	12,952	(1,976)	1,976
6. Net Variation in Appropriations	(23,350)	23,350	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(7,705)	23,350	(8,231)	0	(6,844)	12,444	(23,088)	(10,074)	5,168
8. Net Reconciling Items	8,555	0	885	0	6,973	(6,329)	34,264	44,348	0
9. Balance - Beginning of the Year per prior year's COFO Report	55	104,876	(12,586)	0	5,393	9,517	171,189	278,444	52,813
10. Balance - End of the Year per Financial Statements	905	128,226	(19,932)	0	5,522	15,632	182,365	312,718	57,981

Distribution of Balance - End of the Year									
11. Unrestricted	905	0	0	0	0	0	0	905	0
12. Internally Restricted	0	128,226	(19,932)	0	5,522	15,632	9,828	139,276	3,183
13. Investment in Capital Assets	0	0	0	0	0	0	172,537	172,537	0
14. Externally Restricted	0	0	0	0	0	0	0	0	54,798
Total	905	128,226	(19,932)	0	5,522	15,632	182,365	312,718	57,981

Note 1: In addition to the above revenue and expenses, $3,364 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Ottawa

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	115,354	0	115,354	0	0	0	0	0	0	115,354	0
(ii) Non-Formula Grants	33,819	0	33,819	0	0	0	0	0	0	33,819	0
(iii) Other MTCU Grants and Contracts	513	0	513	0	0	0	0	918	3,957	5,388	0
b) Other Ontario Government Grants and Contracts	3,103	0	3,103	0	16,086	9,009	25,095	4,872	0	33,070	0
Total Ontario Grants and Contracts	152,789	0	152,789	0	16,086	9,009	25,095	5,790	3,957	187,631	0
c) Federal	3,538	0	3,538	0	57,421	12,482	69,903	3,820	204	77,465	0
d) Municipal	0	0	0	0	187	348	535	1,020	0	1,555	0
e) Other Provinces	30	0	30	0	114	3,789	3,903	0	0	3,933	0
f) Foreign	0	0	0	0	0	3,030	3,030	0	0	3,030	0
2. Fees											
a) Tuition Fees	102,101	3,978	106,079	0	0	0	0	0	0	106,079	0
b) Miscellaneous Fees	7,060	0	7,060	9,924	0	0	0	0	0	16,984	0
3. Borrowings	0	0	0	0	0	0	0	0	6,555	6,555	0
4. Donations and Non-Government Grants and Contracts	696	0	696	0	25,536	20,427	45,963	2,904	7	49,570	1,577
5. Sales of Services and Products	0	0	0	3,339	0	0	0	0	0	3,339	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	1,615
b) Other Investment Income	5,305	0	5,305	1	(86)	3,701	3,615	4,257	1,108	14,286	0
7. Miscellaneous	4,758	1	4,759	3,460	83	71	154	1,581	291	10,245	0
Total	276,277	3,979	280,256	16,724	99,341	52,857	152,198	19,372	12,122	480,672	3,192

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Ottawa

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	129,992	19,389	149,381	13,645	14,970	29,586	8,553	10,457	21,987	4,805	0	253,384
Other (Non-Credit)	2,112	0	2,112	0	0	0	0	0	0	0	0	2,112
Ancillary	0	0	0	0	0	0	0	0	0	0	16,838	16,838
Sponsored Research	51,500	99,749	151,249	0	0	0	0	0	0	0	0	151,249
Trust	2,929	6,249	9,178	1,033	36	4,350	0	1,775	338	315	0	17,025
Capital	0	0	0	0	0	0	0	0	48,162	0	0	48,162
Total	186,533	125,387	311,920	14,678	15,006	33,936	8,553	12,232	70,487	5,120	16,838	488,770

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ottawa

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
						Sponsored Research					
Object of Expense		Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal	Trust	Capital	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	75,578	7	75,585	0	5,712	0	5,712	933	0	82,230
(ii)	Other Instruction & Research	18,343	681	19,024	0	10,974	19,369	30,343	2,275	0	51,642
(iii)	Other Salaries & Wages	76,301	511	76,812	2,955	16,515	5,022	21,537	4,027	0	105,331
	Total Salaries and Wages	170,222	1,199	171,421	2,955	33,201	24,391	57,592	7,235	0	239,203
2.	Employee Benefits	19,825	120	19,945	424	2,989	3,098	6,087	1,614	0	28,070
	Total Salaries and Benefits	190,047	1,319	191,366	3,379	36,190	27,489	63,679	8,849	0	267,273
3.	Library Acquisitions	5,691	0	5,691	0	1,100	0	1,100	0	0	6,791
4.	Equipment and Furniture Purchases	8,087	47	8,134	490	12,668	7,759	20,427	1,351	1,620	32,022
5.	Equipment Rental and Maintenance	4,654	17	4,671	637	8,833	358	9,191	99	0	14,598
6.	Printing and Duplicating	2,088	66	2,154	61	426	109	535	133	0	2,883
7.	Materials and Supplies	4,428	24	4,452	271	8,406	12,497	20,903	851	0	26,477
8.	Communications	1,572	8	1,580	12	269	0	269	60	0	1,921
9.	Professional Fees	2,858	247	3,105	126	0	1,654	1,654	258	0	5,143
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11.	Travel	3,400	50	3,450	69	4,389	1,895	6,284	670	0	10,473
12.	Utilities	7,034	0	7,034	1,706	24	663	687	0	0	9,427
13.	Renovations and Alterations	1,321	0	1,321	1,071	570	56	626	338	10,368	13,724
14.	Externally Contracted Services	4,994	0	4,994	2,538	37	0	37	35	0	7,604
15.	Scholarships, Bursaries, etc.	18,172	0	18,172	0	1,036	106	1,142	4,061	0	23,375
16.	Debt Repayments	373	0	373	1,424	0	0	0	0	0	1,797
17.	Interest	1,490	3	1,493	3,282	0	3	3	2	0	4,780
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	36,117	36,117
19.	Other Operational Expenditures	7,995	336	8,331	1,223	18,266	268	18,534	2,191	57	30,336
20.	Internal Cost Allocations	(6,727)	0	(6,727)	549	6,178	0	6,178	0	0	0
21.	External Cost Recoveries	(4,093)	(5)	(4,098)	0	0	0	0	(1,873)	0	(5,971)
	Total	253,384	2,112	255,496	16,838	98,392	52,857	151,249	17,025	48,162	488,770

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ottawa

	Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	69,497	12,733	82,230	0	0	0	0	0	0	0	0	82,230
(ii)	Other Instruction & Research	27,132	24,510	51,642	0	0	0	0	0	0	0	0	51,642
(iii)	Other Salaries & Wages	29,396	24,080	53,476	9,195	7,098	8,199	4,317	10,019	6,716	3,356	2,955	105,331
	Total Salaries and Wages	126,025	61,323	187,348	9,195	7,098	8,199	4,317	10,019	6,716	3,356	2,955	239,203
2.	Employee Benefits	14,237	8,081	22,318	95	950	572	547	1,826	1,044	294	424	28,070
	Total Salaries and Benefits	140,262	69,404	209,666	9,290	8,048	8,771	4,864	11,845	7,760	3,650	3,379	267,273
3.	Library Acquisitions	1,077	23	1,100	0	5,691	0	0	0	0	0	0	6,791
4.	Equipment and Furniture Purchases	14,088	9,567	23,655	1,922	815	121	1,311	2,030	1,620	58	490	32,022
5.	Equipment Rental and Maintenance	10,003	812	10,815	508	325	113	1,468	613	66	53	637	14,598
6.	Printing and Duplicating	1,253	380	1,633	572	23	117	21	167	23	266	61	2,883
7.	Materials and Supplies	4,421	19,162	23,583	422	141	348	185	358	1,014	155	271	26,477
8.	Communications	674	217	891	374	36	38	159	124	119	168	12	1,921
9.	Professional Fees	1,419	1,843	3,262	407	0	66	339	788	51	104	126	5,143
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	5,581	3,431	9,012	459	54	375	56	298	74	76	69	10,473
12.	Utilities	24	663	687	0	0	0	0	0	7,034	0	1,706	9,427
13.	Renovations and Alterations	401	225	626	0	0	0	0	0	12,027	0	1,071	13,724
14.	Externally Contracted Services	227	78	305	50	46	390	21	10	4,235	9	2,538	7,604
15.	Scholarships, Bursaries, etc.	549	593	1,142	0	0	22,233	0	0	0	0	0	23,375
16.	Debt Repayments	0	0	0	0	0	354	0	19	0	0	1,424	1,797
17.	Interest	5	3	8	2	1	1,405	0	76	0	6	3,282	4,780
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	36,117	0	0	36,117
19.	Other Operational Expenditures	4,579	16,642	21,221	815	63	1,453	339	3,991	488	743	1,223	30,336
20.	Internal Cost Allocations	3,613	2,565	6,178	0	0	0	0	(6,727)	0	0	549	0
21.	External Cost Recoveries	(1,643)	(221)	(1,864)	(143)	(237)	(1,848)	(210)	(1,360)	(141)	(168)	0	(5,971)
	Total	186,533	125,387	311,920	14,678	15,006	33,936	8,553	12,232	70,487	5,120	16,838	488,770

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

University of Ottawa

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	62,346	6,361	68,707	0	0	0	0	0	0	0	68,707
(ii)	Academic Ranks -Part Time	4,062	2,809	6,871	0	0	0	0	0	0	0	6,871
(iii)	Other Instruction & Research -Full Time	7,420	189	7,609	0	0	0	0	0	0	0	7,609
(iv)	Other Instruction & Research -Part Time	10,282	452	10,734	0	0	0	0	0	0	0	10,734
(v)	Other Salaries & Wages - Full Time	16,166	5,005	21,171	6,960	6,858	3,994	3,955	7,287	6,055	2,247	58,527
(vi)	Other Salaries & Wages - Part Time	7,020	1,241	8,261	2,199	240	3,652	362	1,394	661	1,005	17,774
	Total Salaries and Wages	107,296	16,057	123,353	9,159	7,098	7,646	4,317	8,681	6,716	3,252	170,222
2.	Employee Benefits	12,851	1,775	14,626	94	950	498	547	1,773	1,044	293	19,825
	Total Salaries and Benefits	120,147	17,832	137,979	9,253	8,048	8,144	4,864	10,454	7,760	3,545	190,047
3.	Library Acquisitions	0	0	0	0	5,691	0	0	0	0	0	5,691
4.	Equipment and Furniture Purchases	2,525	439	2,964	995	815	118	1,311	1,826	0	58	8,087
5.	Equipment Rental and Maintenance	1,293	256	1,549	473	325	110	1,468	611	66	52	4,654
6.	Printing and Duplicating	796	178	974	571	23	100	21	137	23	239	2,088
7.	Materials and Supplies	2,035	18	2,053	413	105	218	185	358	1,014	82	4,428
8.	Communications	490	84	574	373	36	34	159	121	119	156	1,572
9.	Professional Fees	1,009	154	1,163	397	0	61	339	744	51	103	2,858
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	1,843	307	2,150	451	54	310	56	244	74	61	3,400
12.	Utilities	0	0	0	0	0	0	0	0	7,034	0	7,034
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	1,321	0	1,321
14.	Externally Contracted Services	199	37	236	50	46	390	21	10	4,235	6	4,994
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	18,172	0	0	0	0	18,172
16.	Debt Repayments	0	0	0	0	0	354	0	19	0	0	373
17.	Interest	2	0	2	2	1	1,405	0	76	0	4	1,490
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	483	100	583	761	63	1,321	339	3,944	431	553	7,995
20.	Internal Cost Allocations	0	0	0	0	0	0	0	(6,727)	0	0	(6,727)
21.	External Cost Recoveries	(830)	(16)	(846)	(94)	(237)	(1,151)	(210)	(1,360)	(141)	(54)	(4,093)
	Total	129,992	19,389	149,381	13,645	14,970	29,586	8,553	10,457	21,987	4,805	253,384

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

University of Ottawa

	Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	149	784	933	0	0	0	0	0	0	0	933
(ii)	Other Instruction & Research	791	1,484	2,275	0	0	0	0	0	0	0	2,275
(iii)	Other Salaries & Wages	1,260	736	1,996	36	0	553	0	1,338	0	104	4,027
	Total Salaries and Wages	2,200	3,004	5,204	36	0	553	0	1,338	0	104	7,235
2.	Employee Benefits	228	1,257	1,485	1	0	74	0	53	0	1	1,614
	Total Salaries and Benefits	2,428	4,261	6,689	37	0	627	0	1,391	0	105	8,849
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	138	79	217	927	0	3	0	204	0	0	1,351
5.	Equipment Rental and Maintenance	20	38	58	35	0	3	0	2	0	1	99
6.	Printing and Duplicating	48	10	58	1	0	17	0	30	0	27	133
7.	Materials and Supplies	104	499	603	9	36	130	0	0	0	73	851
8.	Communications	21	19	40	1	0	4	0	3	0	12	60
9.	Professional Fees	163	35	198	10	0	5	0	44	0	1	258
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	341	187	528	8	0	65	0	54	0	15	670
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	338	0	338
14.	Externally Contracted Services	5	27	32	0	0	0	0	0	0	3	35
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	4,061	0	0	0	0	4,061
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	2	2
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	469	1,299	1,768	54	0	132	0	47	0	190	2,191
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	(808)	(205)	(1,013)	(49)	0	(697)	0	0	0	(114)	(1,873)
	Total	2,929	6,249	9,178	1,033	36	4,350	0	1,775	338	315	17,025

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Ottawa

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	2,775	19,188	0	99,636	6,627	128,226	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	3,124	15,851	0	82,460	3,441	104,876	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	(349)	3,337	0	17,176	3,186	23,350	0	0	0	0
5. Balance - Beginning of Year	0	3,124	15,851	0	82,460	3,441	104,876	0	0	0	0
6. Balance -End of Year	0	2,775	19,188	0	99,636	6,627	128,226	0	0	0	0

QUEEN'S

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002
SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE
(in thousands of dollars)

Queen's University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	300,046	0	53,150	0	150,711	54,901	14,241	573,049	24,794
2. Total Expense	299,081	0	50,313	0	132,958	27,914	47,711	557,977	0
3. Lump Sum Payments	6,193	0	0	0	0	66	0	6,259	0
4. Net Revenue (Expense)	(5,228)	0	2,837	0	17,753	26,921	(33,470)	8,813	24,794
5. Interfund Transfers	144	0	(144)	0	0	0	0	0	0
6. Net Variation in Appropriations	(2,757)	2,757	(2,100)	2,100	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(7,841)	2,757	593	2,100	17,753	26,921	(33,470)	8,813	24,794
8. Net Reconciling Items	33,483	0	(233)	0	(15,803)	(21,568)	12,339	8,218	0
9. Balance - Beginning of the Year per prior year's COFO Report	(61,215)	23,390	(14,207)	5,842	12,728	16,649	98,927	82,114	342,908
10. Balance - End of the Year per Financial Statements	(35,573)	26,147	(13,847)	7,942	14,678	22,002	77,796	99,145	367,702

Distribution of Balance - End of the Year									
11. Unrestricted	(35,573)	0	(13,847)	0	0	0	(22,464)	(71,884)	0
12. Internally Restricted	0	26,147	0	7,942	14,678	22,002	9,015	79,764	125,420
13. Investment in Capital Assets	0	0	0	0	0	0	91,245	91,245	0
14. Externally Restricted	0	0	0	0	0	0	0	0	242,282
Total	(35,573)	26,147	(13,847)	7,942	14,678	22,002	77,796	99,145	367,702

Note 1: Included in the above revenue and expenses, $3,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Queen's University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	108,867	0	108,867	0	0	0	0	0	0	108,867	0
(ii) Non-Formula Grants	11,301	0	11,301	58	0	0	0	21	0	11,380	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	3,519	1,810	5,329	0
b) Other Ontario Government Grants and Contracts	57,344	0	57,344	0	30,054	0	30,054	1,295	0	88,693	1,250
Total Ontario Grants and Contracts	177,512	0	177,512	58	30,054	0	30,054	4,835	1,810	214,269	1,250
c) Federal	18	0	18	0	60,003	0	60,003	3,809	248	64,078	0
d) Municipal	0	0	0	0	12	0	12	15	0	27	0
e) Other Provinces	0	0	0	0	33	0	33	44	0	77	0
f) Foreign	0	0	0	0	2,222	0	2,222	49	0	2,271	0
2. Fees											
a) Tuition Fees	95,888	12,541	108,429	0	0	0	0	0	0	108,429	0
b) Miscellaneous Fees	8,256	0	8,256	30,039	0	0	0	0	0	38,295	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	2,524	0	2,524	394	40,621	15,307	55,928	17,830	7,422	84,098	15,488
5. Sales of Services and Products	0	0	0	21,625	0	0	0	0	0	21,625	0
6. Investment Income											
a) Endowment	2,217	0	2,217	0	818	0	818	14,410	0	17,445	8,056
b) Other Investment Income	124	0	124	(167)	1,057	27	1,084	6,614	2,371	10,026	0
7. Miscellaneous	933	33	966	1,201	557	0	557	7,295	2,390	12,409	0
Total	287,472	12,574	300,046	53,150	135,377	15,334	150,711	54,901	14,241	573,049	24,794

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Queen's University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	111,627	70,451	182,078	8,775	16,776	41,498	6,929	5,236	24,904	311	0	286,507
Other (Non-Credit)	12,346	228	12,574	0	0	0	0	0	0	0	0	12,574
Ancillary	0	0	0	0	0	0	0	0	0	0	50,313	50,313
Sponsored Research	68,074	64,884	132,958	0	0	0	0	0	0	0	0	132,958
Trust	8,327	1,338	9,665	3,542	378	3,768	0	351	1,181	9,029	0	27,914
Capital	0	0	0	0	0	0	0	0	47,711	0	0	47,711
Total	200,374	136,901	337,275	12,317	17,154	45,266	6,929	5,587	73,796	9,340	50,313	557,977

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Queen's University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	80,048	601	80,649	0	4,440	0	4,440	1,900	0	86,989
(ii)	Other Instruction & Research	6,269	172	6,441	0	30,541	5,606	36,147	1,512	0	44,100
(iii)	Other Salaries & Wages	95,444	1,206	96,650	8,941	2,557	365	2,922	9,924	0	118,437
	Total Salaries and Wages	181,761	1,979	183,740	8,941	37,538	5,971	43,509	13,336	0	249,526
2.	Employee Benefits	23,435	258	23,693	1,426	4,418	679	5,097	1,465	0	31,681
	Total Salaries and Benefits	205,196	2,237	207,433	10,367	41,956	6,650	48,606	14,801	0	281,207
3.	Library Acquisitions	8,240	3	8,243	0	99	0	99	302	0	8,644
4.	Equipment and Furniture Purchases	4,253	128	4,381	1,069	27,578	2,636	30,214	4,138	314	40,116
5.	Equipment Rental and Maintenance	1,503	201	1,704	544	280	10	290	142	0	2,680
6.	Printing and Duplicating	1,417	30	1,447	60	28	0	28	878	0	2,413
7.	Materials and Supplies	15,282	5,486	20,768	6,350	19,702	4,288	23,990	2,637	0	53,745
8.	Communications	3,371	89	3,460	602	82	21	103	503	0	4,668
9.	Professional Fees	3,439	1,689	5,128	447	1,687	221	1,908	3,658	0	11,141
10.	Costs of Goods Sold	0	0	0	4,147	0	0	0	0	0	4,147
11.	Travel	4,175	206	4,381	452	6,973	787	7,760	1,299	0	13,892
12.	Utilities	8,956	0	8,956	3,028	0	0	0	99	0	12,083
13.	Renovations and Alterations	4,523	0	4,523	2,451	4,076	551	4,627	959	0	12,560
14.	Externally Contracted Services	1,037	49	1,086	12,824	3,483	159	3,642	419	0	17,971
15.	Scholarships, Bursaries, etc.	32,314	222	32,536	0	833	0	833	0	0	33,369
16.	Debt Repayments	291	0	291	1,794	0	0	0	0	0	2,085
17.	Interest	86	0	86	2,743	0	0	0	1	(520)	2,310
18.	Building, Land and Site Services	0	0	0	73	0	0	0	122	48,274	48,469
19.	Other Operational Expenditures	6,488	1,936	8,424	1,831	715	11	726	622	0	11,603
20.	Internal Cost Allocations	(10,683)	347	(10,336)	1,531	10,299	0	10,299	(1,494)	0	0
21.	External Cost Recoveries	(3,381)	(49)	(3,430)	0	(167)	0	(167)	(1,172)	(357)	(5,126)
	Total	286,507	12,574	299,081	50,313	117,624	15,334	132,958	27,914	47,711	557,977

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Queen's University

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Medicine	Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	64,273	22,716	86,989	0	0	0	0	0	0	0	0	86,989
(ii) Other Instruction & Research	23,471	20,629	44,100	0	0	0	0	0	0	0	0	44,100
(iii) Other Salaries & Wages	21,523	46,297	67,820	5,411	7,107	7,960	3,278	7,049	6,054	4,817	8,941	118,437
Total Salaries and Wages	109,267	89,642	198,909	5,411	7,107	7,960	3,278	7,049	6,054	4,817	8,941	249,526
2. Employee Benefits	17,065	6,609	23,674	887	1,197	1,240	554	1,144	1,022	537	1,426	31,681
Total Salaries and Benefits	126,332	96,251	222,583	6,298	8,304	9,200	3,832	8,193	7,076	5,354	10,367	281,207
3. Library Acquisitions	95	7	102	0	8,542	0	0	0	0	0	0	8,644
4. Equipment and Furniture Purchases	22,288	11,703	33,991	2,762	145	452	780	134	610	173	1,069	40,116
5. Equipment Rental and Maintenance	740	150	890	33	23	35	943	45	70	97	544	2,680
6. Printing and Duplicating	584	53	637	420	341	137	28	62	5	723	60	2,413
7. Materials and Supplies	21,096	18,489	39,585	1,429	235	1,304	115	449	3,086	1,192	6,350	53,745
8. Communications	2,322	142	2,464	81	0	18	749	86	189	479	602	4,668
9. Professional Fees	5,797	2,132	7,929	296	1	681	227	1,099	22	439	447	11,141
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	4,147	4,147
11. Travel	7,260	3,969	11,229	507	58	892	59	274	7	414	452	13,892
12. Utilities	0	0	0	0	0	0	0	0	9,055	0	3,028	12,083
13. Renovations and Alterations	2,338	2,289	4,627	0	0	0	0	0	5,482	0	2,451	12,560
14. Externally Contracted Services	3,303	624	3,927	0	1	0	0	51	961	207	12,824	17,971
15. Scholarships, Bursaries, etc.	358	697	1,055	0	0	32,314	0	0	0	0	0	33,369
16. Debt Repayments	0	0	0	0	0	0	291	0	0	0	1,794	2,085
17. Interest	105	0	105	0	24	42	42	(126)	(520)	0	2,743	2,310
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	48,396	0	73	48,469
19. Other Operational Expenditures	6,164	200	6,364	638	5	196	11	484	1,774	300	1,831	11,603
20. Internal Cost Allocations	2,162	1,155	3,317	(94)	0	86	52	(4,896)	(13)	17	1,531	0
21. External Cost Recoveries	(570)	(960)	(1,530)	(53)	(525)	(91)	(200)	(268)	(2,404)	(55)	0	(5,126)
Total	200,374	136,901	337,275	12,317	17,154	45,266	6,929	5,587	73,796	9,340	50,313	557,977

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Queen's University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	51,995	19,125	71,120	0	0	0	0	0	0	0	71,120
(ii) Academic Ranks -Part Time	8,396	532	8,928	0	0	0	0	0	0	0	8,928
(iii) Other Instruction & Research -Full Time	405	349	754	0	0	0	0	0	0	0	754
(iv) Other Instruction & Research -Part Time	5,339	176	5,515	0	0	0	0	0	0	0	5,515
(v) Other Salaries & Wages - Full Time	14,811	42,156	56,967	4,420	4,432	4,447	2,546	6,685	5,301	117	84,915
(vi) Other Salaries & Wages - Part Time	1,673	2,183	3,856	550	2,623	1,747	732	262	753	6	10,529
Total Salaries and Wages	82,619	64,521	147,140	4,970	7,055	6,194	3,278	6,947	6,054	123	181,761
2. Employee Benefits	13,948	3,681	17,629	839	1,191	1,046	554	1,133	1,022	21	23,435
Total Salaries and Benefits	96,567	68,202	164,769	5,809	8,246	7,240	3,832	8,080	7,076	144	205,196
3. Library Acquisitions	0	0	0	0	8,240	0	0	0	0	0	8,240
4. Equipment and Furniture Purchases	2,074	568	2,642	161	108	152	780	111	296	3	4,253
5. Equipment Rental and Maintenance	276	84	360	33	17	35	943	45	70	0	1,503
6. Printing and Duplicating	408	37	445	404	337	131	28	62	5	5	1,417
7. Materials and Supplies	8,766	807	9,573	1,056	219	708	115	442	3,085	84	15,282
8. Communications	2,211	48	2,259	74	0	14	749	86	189	0	3,371
9. Professional Fees	1,641	342	1,983	224	1	52	227	898	22	32	3,439
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	2,007	524	2,531	468	55	744	59	267	7	44	4,175
12. Utilities	0	0	0	0	0	0	0	0	8,956	0	8,956
13. Renovations and Alterations	0	0	0	0	0	0	0	0	4,523	0	4,523
14. Externally Contracted Services	24	0	24	0	1	0	0	51	961	0	1,037
15. Scholarships, Bursaries, etc.	0	0	0	0	0	32,314	0	0	0	0	32,314
16. Debt Repayments	0	0	0	0	0	0	291	0	0	0	291
17. Interest	104	0	104	0	24	42	42	(126)	0	0	86
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	3,443	63	3,506	593	5	110	11	484	1,774	5	6,488
20. Internal Cost Allocations	(5,682)	(195)	(5,877)	6	0	45	52	(4,896)	(13)	0	(10,683)
21. External Cost Recoveries	(212)	(29)	(241)	(53)	(477)	(89)	(200)	(268)	(2,047)	(6)	(3,381)
Total	111,627	70,451	182,078	8,775	16,776	41,498	6,929	5,236	24,904	311	286,507

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Queen's University

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	1,623	277	1,900	0	0	0	0	0	0	0	1,900
(ii) Other Instruction & Research	1,262	250	1,512	0	0	0	0	0	0	0	1,512
(iii) Other Salaries & Wages	2,525	344	2,869	441	52	1,766	0	102	0	4,694	9,924
Total Salaries and Wages	5,410	871	6,281	441	52	1,766	0	102	0	4,694	13,336
2. Employee Benefits	594	96	690	48	6	194	0	11	0	516	1,465
Total Salaries and Benefits	6,004	967	6,971	489	58	1,960	0	113	0	5,210	14,801
3. Library Acquisitions	0	0	0	0	302	0	0	0	0	0	302
4. Equipment and Furniture Purchases	804	203	1,007	2,601	37	300	0	23	0	170	4,138
5. Equipment Rental and Maintenance	16	23	39	0	6	0	0	0	0	97	142
6. Printing and Duplicating	130	4	134	16	4	6	0	0	0	718	878
7. Materials and Supplies	347	189	536	373	16	596	0	7	1	1,108	2,637
8. Communications	11	2	13	7	0	4	0	0	0	479	503
9. Professional Fees	1,480	869	2,349	72	0	629	0	201	0	407	3,658
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	525	207	732	39	3	148	0	7	0	370	1,299
12. Utilities	0	0	0	0	0	0	0	0	99	0	99
13. Renovations and Alterations	0	0	0	0	0	0	0	0	959	0	959
14. Externally Contracted Services	207	5	212	0	0	0	0	0	0	207	419
15. Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	1	0	1	0	0	0	0	0	0	0	1
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	122	0	122
19. Other Operational Expenditures	155	41	196	45	0	86	0	0	0	295	622
20. Internal Cost Allocations	(1,088)	(364)	(1,452)	(100)	0	41	0	0	0	17	(1,494)
21. External Cost Recoveries	(265)	(808)	(1,073)	0	(48)	(2)	0	0	0	(49)	(1,172)
Total	8,327	1,338	9,665	3,542	378	3,768	0	351	1,181	9,029	27,914

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Queen's University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements (1)	Purchase Order Commitments (2)	Budget Appropriations (3)	Self Insurance (4)	Unexpended Pension Contributions (5)	Other (6)	Total (7)	Repairs, Renovations, & Replacements (8)	Purchase Order Commitments (9)	Other (10)	Total (11)
1. Appropriation Reversals for the Year	(78)	(104)	3,189	(250)	0	0	2,757	2,100	0	0	2,100
2. Deduct: Expenses Included in this Year's Operations	0	0	0	0	0	0	0	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	(78)	(104)	3,189	(250)	0	0	2,757	2,100	0	0	2,100
5. Balance - Beginning of Year	104	687	22,085	500	0	14	23,390	5,842	0	0	5,842
6. Balance -End of Year	26	583	25,274	250	0	14	26,147	7,942	0	0	7,942

RYERSON

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Ryerson University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	184,011	0	24,639	0	8,390	7,232	9,514	233,786	3,429
2. Total Expense	165,516	0	22,488	0	9,330	3,447	19,198	219,979	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	18,495	0	2,151	0	(940)	3,785	(9,684)	13,807	3,429
5. Interfund Transfers	(584)	0	(357)	0	0	0	941	0	0
6. Net Variation in Appropriations	(18,219)	18,219	(393)	393	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(308)	18,219	1,401	393	(940)	3,785	(8,743)	13,807	3,429
8. Net Reconciling Items	6,456	0	(1,401)	0	815	(4,119)	(109)	1,642	55
9. Balance - Beginning of the Year per prior year's COFO Report	7,821	110,222	0	4,635	0	0	29,341	152,019	15,728
10. Balance - End of the Year per Financial Statements	13,969	128,441	0	5,028	(125)	(334)	20,489	167,468	19,212

Distribution of Balance - End of the Year									
11. Unrestricted	13,969	0	0	0	(125)	(334)	(31,740)	(18,230)	0
12. Internally Restricted	0	128,441	0	5,028	0	0	0	133,469	0
13. Investment in Capital Assets	0	0	0	0	0	0	52,229	52,229	0
14. Externally Restricted	0	0	0	0	0	0	0	0	19,212
Total	13,969	128,441	0	5,028	(125)	(334)	20,489	167,468	19,212

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Ryerson University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	75,599	0	75,599	0	0	0	0	0	0	75,599	0
(ii) Non-Formula Grants	10,110	0	10,110	331	0	0	0	0	0	10,441	0
(iii) Other MTCU Grants and Contracts	1,071	0	1,071	0	0	0	0	0	1,254	2,325	0
b) Other Ontario Government Grants and Contracts	101	0	101	0	0	0	0	0	0	101	0
Total Ontario Grants and Contracts	86,881	0	86,881	331	0	0	0	0	1,254	88,466	0
c) Federal	258	0	258	0	4,234	0	4,234	0	0	4,492	0
d) Municipal	0	0	0	87	112	0	112	0	0	199	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	81,744	2,870	84,614	0	0	0	0	0	0	84,614	0
b) Miscellaneous Fees	5,997	272	6,269	5,739	0	0	0	0	0	12,008	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	657	712	1,369	39	2,623	0	2,623	6,561	0	10,592	3,412
5. Sales of Services and Products	0	0	0	17,739	0	0	0	0	0	17,739	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	17
b) Other Investment Income	2,188	0	2,188	3	0	0	0	218	2,065	4,474	0
7. Miscellaneous	2,421	11	2,432	701	1,421	0	1,421	453	6,195	11,202	0
Total	180,146	3,865	184,011	24,639	8,390	0	8,390	7,232	9,514	233,786	3,429

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Ryerson University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	88,805	0	88,805	9,952	6,141	17,010	6,463	10,499	18,280	4,118	0	161,268
Other (Non-Credit)	4,248	0	4,248	0	0	0	0	0	0	0	0	4,248
Ancillary	0	0	0	0	0	0	0	0	0	0	22,488	22,488
Sponsored Research	9,330	0	9,330	0	0	0	0	0	0	0	0	9,330
Trust	2,215	0	2,215	0	15	1,110	0	0	107	0	0	3,447
Capital	0	0	0	0	0	0	0	0	19,198	0	0	19,198
Total	104,598	0	104,598	9,952	6,156	18,120	6,463	10,499	37,585	4,118	22,488	219,979

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Ryerson University

		General Expendable Funds				Restricted Expendable Funds					Total
	Fund	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	42,274	0	42,274	0	65	0	65	7	0	42,346
(ii)	Other Instruction & Research	15,395	1,819	17,214	0	1,556	0	1,556	71	0	18,841
(iii)	Other Salaries & Wages	43,301	1,017	44,318	4,413	2,133	0	2,133	1,516	0	52,380
	Total Salaries and Wages	100,970	2,836	103,806	4,413	3,754	0	3,754	1,594	0	113,567
2.	Employee Benefits	15,031	246	15,277	695	266	0	266	159	0	16,397
	Total Salaries and Benefits	116,001	3,082	119,083	5,108	4,020	0	4,020	1,753	0	129,964
3.	Library Acquisitions	2,389	11	2,400	0	20	0	20	15	0	2,435
4.	Equipment and Furniture Purchases	5,782	69	5,851	223	2,057	0	2,057	405	1,238	9,774
5.	Equipment Rental and Maintenance	1,659	10	1,669	907	32	0	32	15	1	2,624
6.	Printing and Duplicating	1,797	42	1,839	59	28	0	28	8	0	1,934
7.	Materials and Supplies	9,207	862	10,069	322	1,670	0	1,670	(126)	300	12,235
8.	Communications	785	20	805	473	27	0	27	13	0	1,318
9.	Professional Fees	782	0	782	28	9	0	9	26	46	891
10.	Costs of Goods Sold	0	0	0	10,537	0	0	0	0	0	10,537
11.	Travel	1,776	40	1,816	35	624	0	624	73	40	2,588
12.	Utilities	5,612	0	5,612	722	0	0	0	0	0	6,334
13.	Renovations and Alterations	1,826	5	1,831	358	86	0	86	70	3,054	5,399
14.	Externally Contracted Services	4,766	42	4,808	1,004	94	0	94	13	18	5,937
15.	Scholarships, Bursaries, etc.	7,823	0	7,823	0	0	0	0	1,110	0	8,933
16.	Debt Repayments	0	0	0	3,446	0	0	0	0	0	3,446
17.	Interest	40	0	40	0	0	0	0	0	0	40
18.	Building, Land and Site Services	1,084	0	1,084	0	9	0	9	0	14,497	15,590
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	(61)	65	4	(734)	654	0	654	72	4	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	161,268	4,248	165,516	22,488	9,330	0	9,330	3,447	19,198	219,979

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Ryerson University

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	42,346	0	42,346	0	0	0	0	0	0	0	0	42,346
(ii) Other Instruction & Research	18,841	0	18,841	0	0	0	0	0	0	0	0	18,841
(iii) Other Salaries & Wages	15,538	0	15,538	8,080	3,062	5,200	3,960	5,413	4,486	2,228	4,413	52,380
Total Salaries and Wages	76,725	0	76,725	8,080	3,062	5,200	3,960	5,413	4,486	2,228	4,413	113,567
2. Employee Benefits	10,343	0	10,343	1,070	518	606	534	1,411	908	312	695	16,397
Total Salaries and Benefits	87,068	0	87,068	9,150	3,580	5,806	4,494	6,824	5,394	2,540	5,108	129,964
3. Library Acquisitions	31	0	31	0	2,404	0	0	0	0	0	0	2,435
4. Equipment and Furniture Purchases	5,382	0	5,382	230	21	1,311	1,078	154	1,328	47	223	9,774
5. Equipment Rental and Maintenance	401	0	401	27	30	200	572	384	101	2	907	2,624
6. Printing and Duplicating	1,300	0	1,300	338	9	55	6	76	8	83	59	1,934
7. Materials and Supplies	5,209	0	5,209	369	45	909	1,370	1,664	1,545	802	322	12,235
8. Communications	297	0	297	223	7	152	2	102	2	60	473	1,318
9. Professional Fees	60	0	60	43	0	0	0	519	236	5	28	891
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	10,537	10,537
11. Travel	1,899	0	1,899	138	19	215	65	140	59	18	35	2,588
12. Utilities	0	0	0	0	0	0	0	0	5,612	0	722	6,334
13. Renovations and Alterations	91	0	91	0	0	0	0	0	4,950	0	358	5,399
14. Externally Contracted Services	915	0	915	279	4	282	29	273	2,698	453	1,004	5,937
15. Scholarships, Bursaries, etc.	0	0	0	0	0	8,933	0	0	0	0	0	8,933
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	3,446	3,446
17. Interest	0	0	0	0	0	40	0	0	0	0	0	40
18. Building, Land and Site Services	9	0	9	0	0	0	0	0	15,581	0	0	15,590
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	1,936	0	1,936	(845)	37	217	(1,153)	363	71	108	(734)	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
Total	104,598	0	104,598	9,952	6,156	18,120	6,463	10,499	37,585	4,118	22,488	219,979

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Ryerson University

Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	42,257	0	42,257	0	0	0	0	0	0	0	42,257
(ii) Academic Ranks -Part Time	17	0	17	0	0	0	0	0	0	0	17
(iii) Other Instruction & Research -Full Time	6,261	0	6,261	0	0	0	0	0	0	0	6,261
(iv) Other Instruction & Research -Part Time	9,134	0	9,134	0	0	0	0	0	0	0	9,134
(v) Other Salaries & Wages - Full Time	6,976	0	6,976	5,886	2,762	3,082	3,310	4,751	3,937	1,570	32,274
(vi) Other Salaries & Wages - Part Time	3,920	0	3,920	2,194	300	2,118	650	662	525	658	11,027
Total Salaries and Wages	68,565	0	68,565	8,080	3,062	5,200	3,960	5,413	4,462	2,228	100,970
2. Employee Benefits	9,677	0	9,677	1,070	518	606	534	1,411	903	312	15,031
Total Salaries and Benefits	78,242	0	78,242	9,150	3,580	5,806	4,494	6,824	5,365	2,540	116,001
3. Library Acquisitions	0	0	0	0	2,389	0	0	0	0	0	2,389
4. Equipment and Furniture Purchases	2,851	0	2,851	230	21	1,311	1,078	154	90	47	5,782
5. Equipment Rental and Maintenance	350	0	350	27	30	194	572	384	100	2	1,659
6. Printing and Duplicating	1,222	0	1,222	338	9	55	6	76	8	83	1,797
7. Materials and Supplies	2,794	0	2,794	369	45	921	1,370	1,664	1,242	802	9,207
8. Communications	237	0	237	223	7	152	2	102	2	60	785
9. Professional Fees	25	0	25	43	0	0	0	519	190	5	782
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	1,162	0	1,162	138	19	215	65	140	19	18	1,776
12. Utilities	0	0	0	0	0	0	0	0	5,612	0	5,612
13. Renovations and Alterations	0	0	0	0	0	0	0	0	1,826	0	1,826
14. Externally Contracted Services	766	0	766	279	4	282	29	273	2,680	453	4,766
15. Scholarships, Bursaries, etc.	0	0	0	0	0	7,823	0	0	0	0	7,823
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	40	0	0	0	0	40
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	1,084	0	1,084
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	1,156	0	1,156	(845)	37	211	(1,153)	363	62	108	(61)
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
Total	88,805	0	88,805	9,952	6,141	17,010	6,463	10,499	18,280	4,118	161,268

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Ryerson University

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	7	0	7	0	0	0	0	0	0	0	7
(ii)	Other Instruction & Research	71	0	71	0	0	0	0	0	0	0	71
(iii)	Other Salaries & Wages	1,492	0	1,492	0	0	0	0	0	24	0	1,516
	Total Salaries and Wages	1,570	0	1,570	0	0	0	0	0	24	0	1,594
2.	Employee Benefits	154	0	154	0	0	0	0	0	5	0	159
	Total Salaries and Benefits	1,724	0	1,724	0	0	0	0	0	29	0	1,753
3.	Library Acquisitions	0	0	0	0	15	0	0	0	0	0	15
4.	Equipment and Furniture Purchases	405	0	405	0	0	0	0	0	0	0	405
5.	Equipment Rental and Maintenance	9	0	9	0	0	6	0	0	0	0	15
6.	Printing and Duplicating	8	0	8	0	0	0	0	0	0	0	8
7.	Materials and Supplies	(117)	0	(117)	0	0	(12)	0	0	3	0	(126)
8.	Communications	13	0	13	0	0	0	0	0	0	0	13
9.	Professional Fees	26	0	26	0	0	0	0	0	0	0	26
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	73	0	73	0	0	0	0	0	0	0	73
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	70	0	70
14.	Externally Contracted Services	13	0	13	0	0	0	0	0	0	0	13
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,110	0	0	0	0	1,110
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20.	Internal Cost Allocations	61	0	61	0	0	6	0	0	5	0	72
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	2,215	0	2,215	0	15	1,110	0	0	107	0	3,447

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Ryerson University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	11,656	0	2,879	0	0	15,896	30,431	393	0	0	393
2. Deduct: Expenses Included in this Year's Operations	1,105	0	380	0	0	11,799	13,284	0	0	0	0
3. Other	0	0	0	0	1,072	0	1,072	0	0	0	0
4. Net Variation in Appropriations for the Year	10,551	0	2,499	0	1,072	4,097	18,219	393	0	0	393
5. Balance - Beginning of Year	7,655	0	6,353	0	93,071	3,143	110,222	4,635	0	0	4,635
6. Balance -End of Year	18,206	0	8,852	0	94,143	7,240	128,441	5,028	0	0	5,028

TORONTO

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Toronto

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	767,149	0	102,401	0	455,784	(10,908)	181,825	1,496,251	90,020
2. Total Expense	762,471	0	94,092	0	486,463	45,714	108,989	1,497,729	0
3. Lump Sum Payments	1,186	0	0	0	0	0	0	1,186	0
4. Net Revenue (Expense)	3,492	0	8,309	0	(30,679)	(56,622)	72,836	(2,664)	90,020
5. Interfund Transfers	(25,258)	0	(2,485)	0	3,418	73,826	17,065	66,566	(66,566)
6. Net Variation in Appropriations	53,639	(53,639)	(2,758)	2,758	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	31,873	(53,639)	3,066	2,758	(27,261)	17,204	89,901	63,902	23,454
8. Net Reconciling Items	(38,892)	0	(3,602)	0	(18,275)	30,453	(92,514)	(122,830)	0
9. Balance - Beginning of the Year per prior year's COFO Report	(11,074)	52,204	(793)	31,531	47,908	112,201	127,766	359,743	1,176,216
10. Balance - End of the Year per Financial Statements	(18,093)	(1,435)	(1,329)	34,289	2,372	159,858	125,153	300,815	1,199,670
Distribution of Balance - End of the Year									
11. Unrestricted	(18,093)	0	(1,329)	0	0	0	(12,544)	(31,966)	0
12. Internally Restricted	0	(1,435)	0	8,502	2,372	159,858	(31,517)	137,780	282,332
13. Investment in Capital Assets	0	0	0	25,787	0	0	169,214	195,001	0
14. Externally Restricted	0	0	0	0	0	0	0	0	917,338
Total	(18,093)	(1,435)	(1,329)	34,289	2,372	159,858	125,153	300,815	1,199,670

Note 1: In addition to the above revenue and expenses, $12,032 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Toronto

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	320,662	0	320,662	0	0	0	0	0	0	320,662	0
(ii) Non-Formula Grants	39,162	0	39,162	305	709	0	709	0	2,270	42,446	0
(iii) Other MTCU Grants and Contracts	1,720	0	1,720	0	0	0	0	0	6,581	8,301	(566)
b) Other Ontario Government Grants and Contracts	23,582	0	23,582	0	48,282	32,964	81,246	4,387	0	109,215	2,100
Total Ontario Grants and Contracts	385,126	0	385,126	305	48,991	32,964	81,955	4,387	8,851	480,624	1,534
c) Federal	0	0	0	0	138,542	56,819	195,361	445	490	196,296	0
d) Municipal	0	0	0	0	327	0	327	0	0	327	0
e) Other Provinces	0	0	0	0	78	38	116	0	0	116	0
f) Foreign	0	0	0	0	4,843	11,852	16,695	0	0	16,695	0
2. Fees											
a) Tuition Fees	256,154	26,717	282,871	0	0	0	0	0	0	282,871	0
b) Miscellaneous Fees	64,267	0	64,267	15,025	0	0	0	0	1,052	80,344	0
3. Borrowings	0	0	0	0	0	0	0	0	160,000	160,000	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	55,529	105,910	161,439	31,320	6,116	198,875	88,486
5. Sales of Services and Products	0	0	0	85,242	0	0	0	0	0	85,242	0
6. Investment Income											
a) Endowment	35,950	0	35,950	0	(665)	0	(665)	(48,921)	0	(13,636)	0
b) Other Investment Income	(7,042)	0	(7,042)	1,069	556	0	556	1,861	4,954	1,398	0
7. Miscellaneous	5,977	0	5,977	760	0	0	0	0	362	7,099	0
Total	740,432	26,717	767,149	102,401	248,201	207,583	455,784	(10,908)	181,825	1,496,251	90,020

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Toronto

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	367,491	62,062	429,553	18,866	53,795	111,663	15,112	27,536	61,450	18,136	0	736,111
Other (Non-Credit)	24,309	2,051	26,360	0	0	0	0	0	0	0	0	26,360
Ancillary	0	0	0	0	0	0	0	0	0	0	94,092	94,092
Sponsored Research	183,610	302,853	486,463	0	0	0	0	0	0	0	0	486,463
Trust	27,862	11,905	39,767	3,882	2,026	0	0	0	39	0	0	45,714
Capital	0	0	0	0	0	0	0	0	108,989	0	0	108,989
Total	603,272	378,871	982,143	22,748	55,821	111,663	15,112	27,536	170,478	18,136	94,092	1,497,729

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Toronto

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	212,544	5,775	218,319	0	13,785	11,582	25,367	4,674	0	248,360
(ii)	Other Instruction & Research	40,459	4,786	45,245	0	51,461	43,236	94,697	2,939	0	142,881
(iii)	Other Salaries & Wages	195,554	6,029	201,583	10,528	43,909	36,891	80,800	3,492	0	296,403
	Total Salaries and Wages	448,557	16,590	465,147	10,528	109,155	91,709	200,864	11,105	0	687,644
2.	Employee Benefits	49,967	1,003	50,970	2,550	7,830	6,579	14,409	1,240	0	69,169
	Total Salaries and Benefits	498,524	17,593	516,117	13,078	116,985	98,288	215,273	12,345	0	756,813
3.	Library Acquisitions	24,279	12	24,291	0	133	112	245	2,026	0	26,562
4.	Equipment and Furniture Purchases	15,691	398	16,089	744	39,908	33,530	73,438	2,424	8,109	100,804
5.	Equipment Rental and Maintenance	11,696	412	12,108	450	1,220	1,025	2,245	236	0	15,039
6.	Printing and Duplicating	7,800	787	8,587	33	2,078	1,746	3,824	809	0	13,253
7.	Materials and Supplies	50,541	6,234	56,775	2,175	54,594	45,869	100,463	8,672	0	168,085
8.	Communications	7,835	478	8,313	193	1,358	1,141	2,499	178	0	11,183
9.	Professional Fees	10,521	517	11,038	451	3,214	2,700	5,914	450	0	17,853
10.	Costs of Goods Sold	0	0	0	51,525	0	0	0	0	0	51,525
11.	Travel	10,033	1,063	11,096	109	12,375	10,397	22,772	1,758	0	35,735
12.	Utilities	31,938	0	31,938	3,681	0	0	0	0	0	35,619
13.	Renovations and Alterations	4,871	0	4,871	1,579	0	0	0	0	17,352	23,802
14.	Externally Contracted Services	16,806	16	16,822	13,706	14,407	12,104	26,511	6,041	0	63,080
15.	Scholarships, Bursaries, etc.	86,867	412	87,279	0	0	0	0	0	0	87,279
16.	Debt Repayments	0	0	0	1,816	0	0	0	0	0	1,816
17.	Interest	9,471	165	9,636	4,552	1	1	2	1	0	14,191
18.	Building, Land and Site Services	0	0	0	0	5,231	0	5,231	39	83,528	88,798
19.	Other Operational Expenditures	0	0	0	0	797	670	1,467	2,087	0	3,554
20.	Internal Cost Allocations	(34,676)	0	(34,676)	0	25,726	0	25,726	8,950	0	0
21.	External Cost Recoveries	(16,086)	(1,727)	(17,813)	0	853	0	853	(302)	0	(17,262)
	Total	736,111	26,360	762,471	94,092	278,880	207,583	486,463	45,714	108,989	1,497,729

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Toronto

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	202,986	45,374	248,360	0	0	0	0	0	0	0	0	248,360
(ii) Other Instruction & Research	79,498	63,383	142,881	0	0	0	0	0	0	0	0	142,881
(iii) Other Salaries & Wages	102,037	75,383	177,420	12,908	28,183	13,540	11,905	17,468	14,084	10,367	10,528	296,403
Total Salaries and Wages	384,521	184,140	568,661	12,908	28,183	13,540	11,905	17,468	14,084	10,367	10,528	687,644
2. Employee Benefits	31,394	21,567	52,961	2,572	3,679	1,085	1,319	2,906	848	1,249	2,550	69,169
Total Salaries and Benefits	415,915	205,707	621,622	15,480	31,862	14,625	13,224	20,374	14,932	11,616	13,078	756,813
3. Library Acquisitions	124	133	257	0	26,305	0	0	0	0	0	0	26,562
4. Equipment and Furniture Purchases	39,557	46,886	86,443	1,146	773	340	856	685	9,497	320	744	100,804
5. Equipment Rental and Maintenance	4,237	2,478	6,715	1,756	1,732	299	1,167	1,905	441	574	450	15,039
6. Printing and Duplicating	5,768	2,913	8,681	1,206	120	175	20	569	11	2,438	33	13,253
7. Materials and Supplies	60,252	76,752	137,004	3,410	3,472	10,206	135	1,122	9,117	1,444	2,175	168,085
8. Communications	4,383	2,393	6,776	677	381	242	557	996	200	1,161	193	11,183
9. Professional Fees	5,846	4,479	10,325	323	42	753	409	4,555	828	167	451	17,853
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	51,525	51,525
11. Travel	18,445	14,662	33,107	543	294	631	130	515	63	343	109	35,735
12. Utilities	0	0	0	0	0	0	0	0	31,938	0	3,681	35,619
13. Renovations and Alterations	0	0	0	0	0	0	0	0	22,223	0	1,579	23,802
14. Externally Contracted Services	18,733	17,275	36,008	48	2	1,643	49	667	10,907	50	13,706	63,080
15. Scholarships, Bursaries, etc.	412	0	412	0	0	86,867	0	0	0	0	0	87,279
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	1,816	1,816
17. Interest	9,168	149	9,317	130	110	79	(20)	0	0	23	4,552	14,191
18. Building, Land and Site Services	5,174	57	5,231	0	0	0	0	0	83,567	0	0	88,798
19. Other Operational Expenditures	2,437	1,117	3,554	0	0	0	0	0	0	0	0	3,554
20. Internal Cost Allocations	14,135	3,732	17,867	(1,971)	(4,776)	0	(1,415)	(3,852)	(5,853)	0	0	0
21. External Cost Recoveries	(1,314)	138	(1,176)	0	(4,496)	(4,197)	0	0	(7,393)	0	0	(17,262)
Total	603,272	378,871	982,143	22,748	55,821	111,663	15,112	27,536	170,478	18,136	94,092	1,497,729

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

University of Toronto

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	181,660	24,210	205,870	0	0	0	0	0	0	0	205,870
(ii) Academic Ranks -Part Time	5,889	785	6,674	0	0	0	0	0	0	0	6,674
(iii) Other Instruction & Research -Full Time	22,888	1,816	24,704	0	0	0	0	0	0	0	24,704
(iv) Other Instruction & Research -Part Time	14,597	1,158	15,755	0	0	0	0	0	0	0	15,755
(v) Other Salaries & Wages - Full Time	65,639	17,206	82,845	8,611	25,773	12,382	10,888	15,975	12,880	9,481	178,835
(vi) Other Salaries & Wages - Part Time	6,137	1,609	7,746	805	2,410	1,158	1,017	1,493	1,204	886	16,719
Total Salaries and Wages	296,810	46,784	343,594	9,416	28,183	13,540	11,905	17,468	14,084	10,367	448,557
2. Employee Benefits	25,678	11,021	36,699	2,182	3,679	1,085	1,319	2,906	848	1,249	49,967
Total Salaries and Benefits	322,488	57,805	380,293	11,598	31,862	14,625	13,224	20,374	14,932	11,616	498,524
3. Library Acquisitions	0	0	0	0	24,279	0	0	0	0	0	24,279
4. Equipment and Furniture Purchases	7,762	2,421	10,183	1,146	773	340	856	685	1,388	320	15,691
5. Equipment Rental and Maintenance	3,003	819	3,822	1,756	1,732	299	1,167	1,905	441	574	11,696
6. Printing and Duplicating	2,769	492	3,261	1,206	120	175	20	569	11	2,438	7,800
7. Materials and Supplies	21,198	437	21,635	3,410	3,472	10,206	135	1,122	9,117	1,444	50,541
8. Communications	2,901	720	3,621	677	381	242	557	996	200	1,161	7,835
9. Professional Fees	2,525	919	3,444	323	42	753	409	4,555	828	167	10,521
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	6,466	1,048	7,514	543	294	631	130	515	63	343	10,033
12. Utilities	0	0	0	0	0	0	0	0	31,938	0	31,938
13. Renovations and Alterations	0	0	0	0	0	0	0	0	4,871	0	4,871
14. Externally Contracted Services	2,565	875	3,440	48	2	1,643	49	667	10,907	50	16,806
15. Scholarships, Bursaries, etc.	0	0	0	0	0	86,867	0	0	0	0	86,867
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	9,020	129	9,149	130	110	79	(20)	0	0	23	9,471
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	(13,206)	(3,603)	(16,809)	(1,971)	(4,776)	0	(1,415)	(3,852)	(5,853)	0	(34,676)
21. External Cost Recoveries	0	0	0	0	(4,496)	(4,197)	0	0	(7,393)	0	(16,086)
Total	367,491	62,062	429,553	18,866	53,795	111,663	15,112	27,536	61,450	18,136	736,111

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

University of Toronto

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	2,830	1,844	4,674	0	0	0	0	0	0	0	4,674
(ii)	Other Instruction & Research	1,040	1,899	2,939	0	0	0	0	0	0	0	2,939
(iii)	Other Salaries & Wages	0	0	0	3,492	0	0	0	0	0	0	3,492
	Total Salaries and Wages	3,870	3,743	7,613	3,492	0	0	0	0	0	0	11,105
2.	Employee Benefits	432	418	850	390	0	0	0	0	0	0	1,240
	Total Salaries and Benefits	4,302	4,161	8,463	3,882	0	0	0	0	0	0	12,345
3.	Library Acquisitions	0	0	0	0	2,026	0	0	0	0	0	2,026
4.	Equipment and Furniture Purchases	1,737	687	2,424	0	0	0	0	0	0	0	2,424
5.	Equipment Rental and Maintenance	159	77	236	0	0	0	0	0	0	0	236
6.	Printing and Duplicating	743	66	809	0	0	0	0	0	0	0	809
7.	Materials and Supplies	7,280	1,392	8,672	0	0	0	0	0	0	0	8,672
8.	Communications	176	2	178	0	0	0	0	0	0	0	178
9.	Professional Fees	410	40	450	0	0	0	0	0	0	0	450
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	1,305	453	1,758	0	0	0	0	0	0	0	1,758
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	6,002	39	6,041	0	0	0	0	0	0	0	6,041
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	0	0	0	0	0	0
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	1	0	1	0	0	0	0	0	0	0	1
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	39	0	39
19.	Other Operational Expenditures	1,809	278	2,087	0	0	0	0	0	0	0	2,087
20.	Internal Cost Allocations	4,217	4,733	8,950	0	0	0	0	0	0	0	8,950
21.	External Cost Recoveries	(279)	(23)	(302)	0	0	0	0	0	0	0	(302)
	Total	27,862	11,905	39,767	3,882	2,026	0	0	0	39	0	45,714

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Toronto

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	5,521	5,458	40,636	0	(39,032)	33,948	46,531	40,322	0	0	40,322
2. Deduct: Expenses Included in this Year's Operations	4,858	7,934	29,869	0	0	57,509	100,170	37,564	0	0	37,564
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	663	(2,476)	10,767	0	(39,032)	(23,561)	(53,639)	2,758	0	0	2,758
5. Balance - Beginning of Year	3,672	7,936	29,867	0	1,947	8,782	52,204	31,531	0	0	31,531
6. Balance -End of Year	4,335	5,460	40,634	0	(37,085)	(14,779)	(1,435)	34,289	0	0	34,289

TRENT

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Trent University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	53,663	0	8,495	0	11,837	1,910	4,112	80,017	951
2. Total Expense	50,293	0	7,574	0	11,211	1,425	4,190	74,693	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	3,370	0	921	0	626	485	(78)	5,324	951
5. Interfund Transfers	189	0	(327)	0	328	(408)	107	(111)	111
6. Net Variation in Appropriations	(2,324)	2,324	(525)	525	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	1,235	2,324	69	525	954	77	29	5,213	1,062
8. Net Reconciling Items	(451)	0	19	0	(831)	(131)	1,649	255	0
9. Balance - Beginning of the Year per prior year's COFO Report	(12,346)	2,527	(556)	508	137	252	12,148	2,670	18,407
10. Balance - End of the Year per Financial Statements	(11,562)	4,851	(468)	1,033	260	198	13,826	8,138	19,469

Distribution of Balance - End of the Year									
11. Unrestricted	(11,562)	0	(468)	0	0	0	0	(12,030)	0
12. Internally Restricted	0	4,851	0	1,033	260	198	0	6,342	0
13. Investment in Capital Assets	0	0	0	0	0	0	13,826	13,826	0
14. Externally Restricted	0	0	0	0	0	0	0	0	19,469
Total	(11,562)	4,851	(468)	1,033	260	198	13,826	8,138	19,469

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Trent University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	19,115	0	19,115	0	0	0	0	0	0	19,115	0
(ii) Non-Formula Grants	5,199	1	5,200	8	23	0	23	3	0	5,234	0
(iii) Other MTCU Grants and Contracts	257	0	257	0	0	0	0	193	436	886	0
b) Other Ontario Government Grants and Contracts	494	0	494	0	1,974	0	1,974	0	0	2,468	0
Total Ontario Grants and Contracts	25,065	1	25,066	8	1,997	0	1,997	196	436	27,703	0
c) Federal	122	0	122	1	8,088	0	8,088	324	0	8,535	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	16	0	16	0	0	16	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	22,830	557	23,387	0	0	0	0	0	0	23,387	0
b) Miscellaneous Fees	2,996	0	2,996	6,947	0	0	0	0	0	9,943	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	528	0	528	0	1,736	0	1,736	485	467	3,216	847
5. Sales of Services and Products	0	0	0	1,179	0	0	0	0	0	1,179	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	808	0	808	99
b) Other Investment Income	543	0	543	9	0	0	0	71	1,196	1,819	0
7. Miscellaneous	1,021	0	1,021	351	0	0	0	26	2,013	3,411	5
Total	53,105	558	53,663	8,495	11,837	0	11,837	1,910	4,112	80,017	951

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Trent University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	26,916	0	26,916	4,332	2,975	6,799	1,526	2,610	3,690	1,091	0	49,939
Other (Non-Credit)	354	0	354	0	0	0	0	0	0	0	0	354
Ancillary	0	0	0	0	0	0	0	0	0	0	7,574	7,574
Sponsored Research	11,211	0	11,211	0	0	0	0	0	0	0	0	11,211
Trust	308	0	308	0	40	742	0	296	39	0	0	1,425
Capital	0	0	0	0	0	0	0	0	4,190	0	0	4,190
Total	38,789	0	38,789	4,332	3,015	7,541	1,526	2,906	7,919	1,091	7,574	74,693

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Trent University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	17,979	11	17,990	0	531	0	531	0	0	18,521
(ii)	Other Instruction & Research	1,682	101	1,783	0	2,968	0	2,968	6	0	4,757
(iii)	Other Salaries & Wages	13,388	61	13,449	1,748	103	0	103	297	0	15,597
	Total Salaries and Wages	33,049	173	33,222	1,748	3,602	0	3,602	303	0	38,875
2.	Employee Benefits	6,960	20	6,980	312	364	0	364	36	0	7,692
	Total Salaries and Benefits	40,009	193	40,202	2,060	3,966	0	3,966	339	0	46,567
3.	Library Acquisitions	939	0	939	0	0	0	0	40	0	979
4.	Equipment and Furniture Purchases	956	0	956	123	3,095	0	3,095	55	222	4,451
5.	Equipment Rental and Maintenance	499	0	499	161	108	0	108	2	1	771
6.	Printing and Duplicating	437	3	440	(272)	57	0	57	23	1	249
7.	Materials and Supplies	640	7	647	189	817	0	817	51	3	1,707
8.	Communications	396	8	404	14	64	0	64	20	1	503
9.	Professional Fees	375	25	400	2	10	0	10	48	111	571
10.	Costs of Goods Sold	0	0	0	57	0	0	0	0	0	57
11.	Travel	823	36	859	15	1,126	0	1,126	46	3	2,049
12.	Utilities	945	0	945	671	0	0	0	5	0	1,621
13.	Renovations and Alterations	55	0	55	169	158	0	158	2	1,169	1,553
14.	Externally Contracted Services	1,694	12	1,706	2,699	888	0	888	41	26	5,360
15.	Scholarships, Bursaries, etc.	4,094	0	4,094	0	133	0	133	743	0	4,970
16.	Debt Repayments	0	0	0	140	0	0	0	0	1,260	1,400
17.	Interest	6	0	6	404	0	0	0	0	80	490
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	1,301	1,301
19.	Other Operational Expenditures	1,342	37	1,379	189	64	0	64	62	12	1,706
20.	Internal Cost Allocations	(2,006)	33	(1,973)	953	1,020	0	1,020	0	0	0
21.	External Cost Recoveries	(1,265)	0	(1,265)	0	(295)	0	(295)	(52)	0	(1,612)
	Total	49,939	354	50,293	7,574	11,211	0	11,211	1,425	4,190	74,693

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Trent University

Object of Expense / Functional Area		Instruction and Research All Excl. Medicine	Instruction and Research Medicine	Instruction and Research Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	18,521	0	18,521	0	0	0	0	0	0	0	0	18,521
(ii)	Other Instruction & Research	4,757	0	4,757	0	0	0	0	0	0	0	0	4,757
(iii)	Other Salaries & Wages	1,550	0	1,550	2,873	1,678	1,796	966	2,261	1,951	774	1,748	15,597
	Total Salaries and Wages	24,828	0	24,828	2,873	1,678	1,796	966	2,261	1,951	774	1,748	38,875
2.	Employee Benefits	5,210	0	5,210	526	355	266	170	393	348	112	312	7,692
	Total Salaries and Benefits	30,038	0	30,038	3,399	2,033	2,062	1,136	2,654	2,299	886	2,060	46,567
3.	Library Acquisitions	0	0	0	0	979	0	0	0	0	0	0	979
4.	Equipment and Furniture Purchases	3,290	0	3,290	118	63	158	311	71	307	10	123	4,451
5.	Equipment Rental and Maintenance	121	0	121	23	6	30	361	14	54	1	161	771
6.	Printing and Duplicating	185	0	185	184	3	50	(27)	44	4	78	(272)	249
7.	Materials and Supplies	1,076	0	1,076	43	117	101	19	32	119	11	189	1,707
8.	Communications	144	0	144	143	6	30	39	49	3	75	14	503
9.	Professional Fees	36	0	36	94	0	0	1	286	111	41	2	571
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	57	57
11.	Travel	1,614	0	1,614	198	15	95	13	45	35	19	15	2,049
12.	Utilities	0	0	0	0	0	0	0	0	950	0	671	1,621
13.	Renovations and Alterations	158	0	158	0	0	0	0	0	1,226	0	169	1,553
14.	Externally Contracted Services	1,375	0	1,375	282	16	638	12	54	279	5	2,699	5,360
15.	Scholarships, Bursaries, etc.	133	0	133	0	0	4,837	0	0	0	0	0	4,970
16.	Debt Repayments	0	0	0	0	0	0	0	0	1,260	0	140	1,400
17.	Interest	0	0	0	0	0	6	0	0	80	0	404	490
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	1,301	0	0	1,301
19.	Other Operational Expenditures	302	0	302	144	43	165	7	336	478	42	189	1,706
20.	Internal Cost Allocations	647	0	647	(236)	(40)	(8)	(50)	(668)	(533)	(65)	953	0
21.	External Cost Recoveries	(330)	0	(330)	(60)	(226)	(623)	(296)	(11)	(54)	(12)	0	(1,612)
	Total	38,789	0	38,789	4,332	3,015	7,541	1,526	2,906	7,919	1,091	7,574	74,693

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Trent University

	Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	16,366	0	16,366	0	0	0	0	0	0	0	16,366
(ii)	Academic Ranks -Part Time	1,613	0	1,613	0	0	0	0	0	0	0	1,613
(iii)	Other Instruction & Research -Full Time	1,007	0	1,007	0	0	0	0	0	0	0	1,007
(iv)	Other Instruction & Research -Part Time	675	0	675	0	0	0	0	0	0	0	675
(v)	Other Salaries & Wages - Full Time	557	0	557	2,770	1,622	1,370	948	2,086	1,854	713	11,920
(vi)	Other Salaries & Wages - Part Time	667	0	667	103	56	419	18	47	97	61	1,468
	Total Salaries and Wages	20,885	0	20,885	2,873	1,678	1,789	966	2,133	1,951	774	33,049
2.	Employee Benefits	4,811	0	4,811	526	355	266	170	372	348	112	6,960
	Total Salaries and Benefits	25,696	0	25,696	3,399	2,033	2,055	1,136	2,505	2,299	886	40,009
3.	Library Acquisitions	0	0	0	0	939	0	0	0	0	0	939
4.	Equipment and Furniture Purchases	169	0	169	118	63	147	311	53	85	10	956
5.	Equipment Rental and Maintenance	12	0	12	23	6	30	361	14	52	1	499
6.	Printing and Duplicating	116	0	116	184	3	50	(27)	30	3	78	437
7.	Materials and Supplies	207	0	207	43	117	98	19	30	115	11	640
8.	Communications	61	0	61	143	6	30	39	40	2	75	396
9.	Professional Fees	1	0	1	94	0	0	1	238	0	41	375
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	425	0	425	198	15	94	13	28	31	19	823
12.	Utilities	0	0	0	0	0	0	0	0	945	0	945
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	55	0	55
14.	Externally Contracted Services	469	0	469	282	16	637	12	50	223	5	1,694
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	4,094	0	0	0	0	4,094
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	6	0	0	0	0	6
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	181	0	181	144	39	162	7	301	466	42	1,342
20.	Internal Cost Allocations	(406)	0	(406)	(236)	(40)	(8)	(50)	(668)	(533)	(65)	(2,006)
21.	External Cost Recoveries	(15)	0	(15)	(60)	(222)	(596)	(296)	(11)	(53)	(12)	(1,265)
	Total	26,916	0	26,916	4,332	2,975	6,799	1,526	2,610	3,690	1,091	49,939

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Trent University

	Object of Expense / Functional Area	Instruction and Research: All Excl. Medicine (1)	Instruction and Research: Medicine (2)	Instruction and Research: Sub-total (3)	Academic Support (4)	Library (5)	Student Services (6)	Central Comput. and Commun. (7)	Admin. & General (8)	Physical Plant (9)	External Relations (10)	Total (11)
1.	Salaries and Wages:											
(i)	Academic Ranks	0	0	0	0	0	0	0	0	0	0	0
(ii)	Other Instruction & Research	6	0	6	0	0	0	0	0	0	0	6
(iii)	Other Salaries & Wages	162	0	162	0	0	7	0	128	0	0	297
	Total Salaries and Wages	168	0	168	0	0	7	0	128	0	0	303
2.	Employee Benefits	15	0	15	0	0	0	0	21	0	0	36
	Total Salaries and Benefits	183	0	183	0	0	7	0	149	0	0	339
3.	Library Acquisitions	0	0	0	0	40	0	0	0	0	0	40
4.	Equipment and Furniture Purchases	26	0	26	0	0	11	0	18	0	0	55
5.	Equipment Rental and Maintenance	1	0	1	0	0	0	0	0	1	0	2
6.	Printing and Duplicating	9	0	9	0	0	0	0	14	0	0	23
7.	Materials and Supplies	45	0	45	0	0	3	0	2	1	0	51
8.	Communications	11	0	11	0	0	0	0	9	0	0	20
9.	Professional Fees	0	0	0	0	0	0	0	48	0	0	48
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	27	0	27	0	0	1	0	17	1	0	46
12.	Utilities	0	0	0	0	0	0	0	0	5	0	5
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	2	0	2
14.	Externally Contracted Services	6	0	6	0	0	1	0	4	30	0	41
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	743	0	0	0	0	743
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	20	0	20	0	4	3	0	35	0	0	62
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	(20)	0	(20)	0	(4)	(27)	0	0	(1)	0	(52)
	Total	308	0	308	0	40	742	0	296	39	0	1,425

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Trent University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	461	0	3,836	0	0	102	4,399	542	0	18	560
2. Deduct: Expenses Included in this Year's Operations	17	0	2,058	0	0	0	2,075	14	0	21	35
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	444	0	1,778	0	0	102	2,324	528	0	(3)	525
5. Balance - Beginning of Year	277	0	1,688	100	0	462	2,527	308	0	200	508
6. Balance -End of Year	721	0	3,466	100	0	564	4,851	836	0	197	1,033

WATERLOO

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Waterloo

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappropriated	Appropriated	Unappropriated	Appropriated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	225,477	0	49,883	0	87,432	15,474	4,979	383,245	6,451
2. Total Expense	209,033	0	49,892	0	85,094	14,962	35,465	394,446	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	16,444	0	(9)	0	2,338	512	(30,486)	(11,201)	6,451
5. Interfund Transfers	(2,397)	0	709	0	(50)	(770)	1,771	(737)	737
6. Net Variation in Appropriations	(10,798)	10,798	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	3,249	10,798	700	0	2,288	(258)	(28,715)	(11,938)	7,188
8. Net Reconciling Items	(4,321)	0	0	0	(3,298)	170	15,499	8,050	0
9. Balance - Beginning of the Year per prior year's COFO Report	(73,956)	16,468	(4,682)	186	4,200	836	53,812	(3,136)	67,899
10. Balance - End of the Year per Financial Statements	(75,028)	27,266	(3,982)	186	3,190	748	40,596	(7,024)	75,087
Distribution of Balance - End of the Year									
11. Unrestricted	(75,028)	0	0	0	0	0	0	(75,028)	0
12. Internally Restricted	0	27,266	(3,982)	186	3,190	748	(27,200)	208	22,443
13. Investment in Capital Assets	0	0	0	0	0	0	67,796	67,796	0
14. Externally Restricted	0	0	0	0	0	0	0	0	52,644
Total	(75,028)	27,266	(3,982)	186	3,190	748	40,596	(7,024)	75,087

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Waterloo

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	100,541	0	100,541	0	0	0	0	0	0	100,541	0
(ii) Non-Formula Grants	12,740	0	12,740	0	0	0	0	25	1,752	14,517	0
(iii) Other MTCU Grants and Contracts	20	0	20	0	0	0	0	3,995	0	4,015	0
b) Other Ontario Government Grants and Contracts	2,125	0	2,125	0	16,571	0	16,571	18	0	18,714	734
Total Ontario Grants and Contracts	115,426	0	115,426	0	16,571	0	16,571	4,038	1,752	137,787	734
c) Federal	15	0	15	0	43,155	0	43,155	3,676	0	46,846	0
d) Municipal	12	0	12	0	371	0	371	0	0	383	0
e) Other Provinces	0	0	0	0	29	0	29	0	0	29	0
f) Foreign	0	0	0	0	289	0	289	0	0	289	0
2. Fees											
a) Tuition Fees	88,461	462	88,923	0	0	0	0	0	0	88,923	0
b) Miscellaneous Fees	12,032	0	12,032	14,974	0	0	0	0	0	27,006	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	443	0	443	0	22,690	0	22,690	4,819	1,605	29,557	5,717
5. Sales of Services and Products	0	0	0	34,361	0	0	0	0	0	34,361	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	2,768	0	2,768	0
b) Other Investment Income	2,950	0	2,950	0	350	0	350	18	1,460	4,778	0
7. Miscellaneous	5,675	1	5,676	548	3,977	0	3,977	155	162	10,518	0
Total	225,014	463	225,477	49,883	87,432	0	87,432	15,474	4,979	383,245	6,451

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Waterloo

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	115,239	0	115,239	20,623	14,562	16,234	10,611	2,788	24,060	4,447	0	208,564
Other (Non-Credit)	469	0	469	0	0	0	0	0	0	0	0	469
Ancillary	0	0	0	0	0	0	0	0	0	0	49,892	49,892
Sponsored Research	85,094	0	85,094	0	0	0	0	0	0	0	0	85,094
Trust	3,303	0	3,303	739	100	10,583	0	91	50	96	0	14,962
Capital	0	0	0	0	0	0	0	0	35,465	0	0	35,465
Total	204,105	0	204,105	21,362	14,662	26,817	10,611	2,879	59,575	4,543	49,892	394,446

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Waterloo

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense			(Non-Credit)			Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	66,364	0	66,364	0	3,544	0	3,544	633	0	70,541
(ii)	Other Instruction & Research	12,010	0	12,010	0	18,486	0	18,486	228	0	30,724
(iii)	Other Salaries & Wages	72,275	82	72,357	14,082	10,187	0	10,187	661	0	97,287
	Total Salaries and Wages	150,649	82	150,731	14,082	32,217	0	32,217	1,522	0	198,552
2.	Employee Benefits	20,515	5	20,520	2,232	3,428	0	3,428	149	0	26,329
	Total Salaries and Benefits	171,164	87	171,251	16,314	35,645	0	35,645	1,671	0	224,881
3.	Library Acquisitions	5,767	0	5,767	0	0	0	0	0	0	5,767
4.	Equipment and Furniture Purchases	9,333	3	9,336	2,937	15,874	0	15,874	1,423	3,148	32,718
5.	Equipment Rental and Maintenance	1,889	0	1,889	2,289	986	0	986	64	0	5,228
6.	Printing and Duplicating	3,104	53	3,157	992	591	0	591	54	0	4,794
7.	Materials and Supplies	4,824	9	4,833	530	7,616	0	7,616	237	10	13,226
8.	Communications	419	0	419	29	197	0	197	6	0	651
9.	Professional Fees	1,887	158	2,045	17	1,645	0	1,645	125	18	3,850
10.	Costs of Goods Sold	0	0	0	15,553	0	0	0	0	0	15,553
11.	Travel	3,577	15	3,592	197	5,364	0	5,364	489	0	9,642
12.	Utilities	8,241	0	8,241	0	2	0	2	0	0	8,243
13.	Renovations and Alterations	2,177	0	2,177	2,048	1,541	0	1,541	50	7,290	13,106
14.	Externally Contracted Services	165	0	165	53	0	0	0	0	0	218
15.	Scholarships, Bursaries, etc.	12,406	0	12,406	0	550	0	550	10,514	0	23,470
16.	Debt Repayments	0	0	0	534	0	0	0	0	336	870
17.	Interest	0	0	0	960	0	0	0	0	463	1,423
18.	Building, Land and Site Services	1	0	1	36	0	0	0	0	24,161	24,198
19.	Other Operational Expenditures	7,393	144	7,537	1,101	4,991	0	4,991	329	39	13,997
20.	Internal Cost Allocations	(16,394)	0	(16,394)	6,302	10,092	0	10,092	0	0	0
21.	External Cost Recoveries	(7,389)	0	(7,389)	0	0	0	0	0	0	(7,389)
	Total	208,564	469	209,033	49,892	85,094	0	85,094	14,962	35,465	394,446

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Waterloo

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	70,541	0	70,541	0	0	0	0	0	0	0	0	70,541
(ii)	Other Instruction & Research	30,724	0	30,724	0	0	0	0	0	0	0	0	30,724
(iii)	Other Salaries & Wages	30,283	0	30,283	15,063	6,380	3,168	6,542	5,986	12,906	2,877	14,082	97,287
	Total Salaries and Wages	131,548	0	131,548	15,063	6,380	3,168	6,542	5,986	12,906	2,877	14,082	198,552
2.	Employee Benefits	14,662	0	14,662	2,113	968	421	883	2,489	2,177	384	2,232	26,329
	Total Salaries and Benefits	146,210	0	146,210	17,176	7,348	3,589	7,425	8,475	15,083	3,261	16,314	224,881
3.	Library Acquisitions	0	0	0	0	5,767	0	0	0	0	0	0	5,767
4.	Equipment and Furniture Purchases	22,540	0	22,540	825	472	301	1,709	208	3,494	232	2,937	32,718
5.	Equipment Rental and Maintenance	1,650	0	1,650	84	272	54	708	55	98	18	2,289	5,228
6.	Printing and Duplicating	1,992	0	1,992	932	33	93	9	242	14	487	992	4,794
7.	Materials and Supplies	10,265	0	10,265	561	160	184	102	310	1,043	71	530	13,226
8.	Communications	379	0	379	155	6	10	10	19	2	41	29	651
9.	Professional Fees	2,157	0	2,157	208	2	40	459	680	25	262	17	3,850
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	15,553	15,553
11.	Travel	7,619	0	7,619	906	48	355	157	153	8	199	197	9,642
12.	Utilities	2	0	2	0	0	0	0	0	8,241	0	0	8,243
13.	Renovations and Alterations	1,541	0	1,541	0	0	0	0	0	9,517	0	2,048	13,106
14.	Externally Contracted Services	120	0	120	45	0	0	0	0	0	0	53	218
15.	Scholarships, Bursaries, etc.	550	0	550	0	0	22,920	0	0	0	0	0	23,470
16.	Debt Repayments	0	0	0	0	0	0	0	0	336	0	534	870
17.	Interest	0	0	0	0	0	0	0	0	463	0	960	1,423
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	24,162	0	36	24,198
19.	Other Operational Expenditures	8,154	0	8,154	940	609	430	154	292	1,843	474	1,101	13,997
20.	Internal Cost Allocations	3,955	0	3,955	0	0	0	0	(5,544)	(4,713)	0	6,302	0
21.	External Cost Recoveries	(3,029)	0	(3,029)	(470)	(55)	(1,159)	(122)	(2,011)	(41)	(502)	0	(7,389)
	Total	204,105	0	204,105	21,362	14,662	26,817	10,611	2,879	59,575	4,543	49,892	394,446

TABLE 6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

University of Waterloo

	Functional Area / Object of Expense	Instruction and Research										
		All Excl. Medicine	Medicine	Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	63,027	0	63,027	0	0	0	0	0	0	0	63,027
(ii)	Academic Ranks -Part Time	3,337	0	3,337	0	0	0	0	0	0	0	3,337
(iii)	Other Instruction & Research -Full Time	12,010	0	12,010	0	0	0	0	0	0	0	12,010
(iv)	Other Instruction & Research -Part Time	0	0	0	0	0	0	0	0	0	0	0
(v)	Other Salaries & Wages - Full Time	18,407	0	18,407	12,056	5,820	2,580	6,221	5,726	11,869	2,524	65,203
(vi)	Other Salaries & Wages - Part Time	1,345	0	1,345	2,629	560	588	321	239	1,037	353	7,072
	Total Salaries and Wages	98,126	0	98,126	14,685	6,380	3,168	6,542	5,965	12,906	2,877	150,649
2.	Employee Benefits	11,127	0	11,127	2,067	968	421	883	2,488	2,177	384	20,515
	Total Salaries and Benefits	109,253	0	109,253	16,752	7,348	3,589	7,425	8,453	15,083	3,261	171,164
3.	Library Acquisitions	0	0	0	0	5,767	0	0	0	0	0	5,767
4.	Equipment and Furniture Purchases	5,359	0	5,359	757	464	265	1,709	204	346	229	9,333
5.	Equipment Rental and Maintenance	611	0	611	73	272	54	708	55	98	18	1,889
6.	Printing and Duplicating	1,305	0	1,305	927	33	91	9	240	14	485	3,104
7.	Materials and Supplies	2,528	0	2,528	545	75	183	102	303	1,033	55	4,824
8.	Communications	178	0	178	153	6	10	10	19	2	41	419
9.	Professional Fees	279	0	279	160	0	40	459	680	7	262	1,887
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	1,967	0	1,967	784	48	331	157	144	8	138	3,577
12.	Utilities	0	0	0	0	0	0	0	0	8,241	0	8,241
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	2,177	0	2,177
14.	Externally Contracted Services	120	0	120	45	0	0	0	0	0	0	165
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	12,406	0	0	0	0	12,406
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	1	0	1
19.	Other Operational Expenditures	2,805	0	2,805	897	604	424	154	245	1,804	460	7,393
20.	Internal Cost Allocations	(6,137)	0	(6,137)	0	0	0	0	(5,544)	(4,713)	0	(16,394)
21.	External Cost Recoveries	(3,029)	0	(3,029)	(470)	(55)	(1,159)	(122)	(2,011)	(41)	(502)	(7,389)
	Total	115,239	0	115,239	20,623	14,562	16,234	10,611	2,788	24,060	4,447	208,564

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

University of Waterloo

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	633	0	633	0	0	0	0	0	0	0	633
(ii)	Other Instruction & Research	228	0	228	0	0	0	0	0	0	0	228
(iii)	Other Salaries & Wages	262	0	262	378	0	0	0	21	0	0	661
	Total Salaries and Wages	1,123	0	1,123	378	0	0	0	21	0	0	1,522
2.	Employee Benefits	102	0	102	46	0	0	0	1	0	0	149
	Total Salaries and Benefits	1,225	0	1,225	424	0	0	0	22	0	0	1,671
3.	Library Acquisitions	0	0	0	0	0	0	0	0	0	0	0
4.	Equipment and Furniture Purchases	1,304	0	1,304	68	8	36	0	4	0	3	1,423
5.	Equipment Rental and Maintenance	53	0	53	11	0	0	0	0	0	0	64
6.	Printing and Duplicating	43	0	43	5	0	2	0	2	0	2	54
7.	Materials and Supplies	112	0	112	16	85	1	0	7	0	16	237
8.	Communications	4	0	4	2	0	0	0	0	0	0	6
9.	Professional Fees	75	0	75	48	2	0	0	0	0	0	125
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	273	0	273	122	0	24	0	9	0	61	489
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	50	0	50
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	10,514	0	0	0	0	10,514
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	214	0	214	43	5	6	0	47	0	14	329
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	3,303	0	3,303	739	100	10,583	0	91	50	96	14,962

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Waterloo

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	2,918	257	23,296	0	0	0	26,471	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	294	102	15,277	0	0	0	15,673	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	2,624	155	8,019	0	0	0	10,798	0	0	0	0
5. Balance - Beginning of Year	436	102	15,930	0	0	0	16,468	186	0	0	186
6. Balance -End of Year	3,060	257	23,949	0	0	0	27,266	186	0	0	186

WESTERN

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Western Ontario

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	326,363	0	98,562	0	149,270	35,379	16,087	625,661	(2,656)
2. Total Expense	298,954	0	96,573	0	142,343	24,088	39,068	601,026	0
3. Lump Sum Payments	786	0	4	0	0	0	0	790	0
4. Net Revenue (Expense)	26,623	0	1,985	0	6,927	11,291	(22,981)	23,845	(2,656)
5. Interfund Transfers	(8,132)	0	(1,724)	0	3,419	(12,639)	13,098	(5,978)	5,978
6. Net Variation in Appropriations	(9,923)	9,923	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	8,568	9,923	261	0	10,346	(1,348)	(9,883)	17,867	3,322
8. Net Reconciling Items	(10,760)	0	1,712	0	(8,617)	(5,221)	18,412	(4,474)	0
9. Balance - Beginning of the Year per prior year's COFO Report	(128,625)	9,619	(13,940)	0	0	11,079	101,355	(20,512)	153,456
10. Balance - End of the Year per Financial Statements	(130,817)	19,542	(11,967)	0	1,729	4,510	109,884	(7,119)	156,778

Distribution of Balance - End of the Year									
11. Unrestricted	(130,817)	0	(19,647)	0	0	780	0	(149,684)	0
12. Internally Restricted	0	19,542	7,680	0	1,729	3,730	19,000	51,681	13,175
13. Investment in Capital Assets	0	0	0	0	0	0	90,884	90,884	0
14. Externally Restricted	0	0	0	0	0	0	0	0	143,603
Total	(130,817)	19,542	(11,967)	0	1,729	4,510	109,884	(7,119)	156,778

Note 1: In addition to the above revenue and expenses, $3,893 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Western Ontario

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	127,207	0	127,207	0	0	0	0	0	0	127,207	0
(ii) Non-Formula Grants	17,507	50	17,557	104	0	0	0	2,187	350	20,198	0
(iii) Other MTCU Grants and Contracts	0	7	7	0	0	0	0	570	2,536	3,113	0
b) Other Ontario Government Grants and Contracts	2,821	522	3,343	35	12,466	9,844	22,310	17	0	25,705	0
Total Ontario Grants and Contracts	147,535	579	148,114	139	12,466	9,844	22,310	2,774	2,886	176,223	0
c) Federal	1,079	187	1,266	26	46,638	8,676	55,314	3,681	0	60,287	0
d) Municipal	14	0	14	31	0	0	0	1,003	0	1,048	0
e) Other Provinces	10	0	10	0	0	0	0	9	0	19	0
f) Foreign	470	0	470	0	829	7,561	8,390	49	0	8,909	0
2. Fees											
a) Tuition Fees	137,614	9,200	146,814	0	0	0	0	0	0	146,814	0
b) Miscellaneous Fees	10,706	1,331	12,037	5,496	0	0	0	0	0	17,533	0
3. Borrowings	0	0	0	0	0	0	0	0	8,375	8,375	0
4. Donations and Non-Government Grants and Contracts	4,360	2,103	6,463	14,440	29,052	34,116	63,168	19,344	436	103,851	9,797
5. Sales of Services and Products	0	0	0	77,929	0	0	0	0	0	77,929	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	(12,453)
b) Other Investment Income	7,381	83	7,464	501	88	0	88	8,519	2,320	18,892	0
7. Miscellaneous	3,599	112	3,711	0	0	0	0	0	2,070	5,781	0
Total	312,768	13,595	326,363	98,562	89,073	60,197	149,270	35,379	16,087	625,661	(2,656)

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Western Ontario

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	157,649	30,507	188,156	5,270	17,375	30,755	5,559	8,631	22,688	8,610	0	287,044
Other (Non-Credit)	11,161	749	11,910	0	0	0	0	0	0	0	0	11,910
Ancillary	0	0	0	0	0	0	0	0	0	0	96,573	96,573
Sponsored Research	56,629	85,714	142,343	0	0	0	0	0	0	0	0	142,343
Trust	6,743	1,739	8,482	0	109	12,364	0	1,149	86	1,898	0	24,088
Capital	0	0	0	0	0	0	0	0	39,068	0	0	39,068
Total	232,182	118,709	350,891	5,270	17,484	43,119	5,559	9,780	61,842	10,508	96,573	601,026

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Western Ontario

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	92,358	2,268	94,626	0	4,638	0	4,638	2,385	0	101,649
(ii)	Other Instruction & Research	10,650	217	10,867	0	22,695	0	22,695	335	0	33,897
(iii)	Other Salaries & Wages	78,013	2,630	80,643	24,898	5,712	27,356	33,068	776	0	139,385
	Total Salaries and Wages	181,021	5,115	186,136	24,898	33,045	27,356	60,401	3,496	0	274,931
2.	Employee Benefits	43,545	737	44,282	3,302	4,326	0	4,326	391	0	52,301
	Total Salaries and Benefits	224,566	5,852	230,418	28,200	37,371	27,356	64,727	3,887	0	327,232
3.	Library Acquisitions	9,739	13	9,752	0	0	0	0	70	0	9,822
4.	Equipment and Furniture Purchases	7,898	270	8,168	16,818	19,288	2,557	21,845	3,778	452	51,061
5.	Equipment Rental and Maintenance	3,626	47	3,673	1,814	240	0	240	4	0	5,731
6.	Printing and Duplicating	2,362	242	2,604	485	183	0	183	46	0	3,318
7.	Materials and Supplies	7,396	378	7,774	2,410	11,852	12,805	24,657	2,167	0	37,008
8.	Communications	2,017	161	2,178	192	256	0	256	30	0	2,656
9.	Professional Fees	2,612	2	2,614	109	452	0	452	118	0	3,293
10.	Costs of Goods Sold	0	0	0	25,109	0	0	0	0	0	25,109
11.	Travel	9,227	724	9,951	329	4,883	0	4,883	549	0	15,712
12.	Utilities	10,952	51	11,003	4,132	37	0	37	0	0	15,172
13.	Renovations and Alterations	1,545	7	1,552	2,239	2,850	0	2,850	87	5,783	12,511
14.	Externally Contracted Services	718	20	738	0	805	0	805	26	0	1,569
15.	Scholarships, Bursaries, etc.	18,845	0	18,845	0	0	0	0	12,131	0	30,976
16.	Debt Repayments	0	0	0	1,811	0	0	0	0	4,290	6,101
17.	Interest	539	0	539	4,977	0	0	0	89	872	6,477
18.	Building, Land and Site Services	0	0	0	88	0	0	0	0	21,671	21,759
19.	Other Operational Expenditures	7,021	3,717	10,738	5,378	2,392	10,938	13,330	1,661	6,000	37,107
20.	Internal Cost Allocations	(11,688)	1,128	(10,560)	2,482	8,078	0	8,078	0	0	0
21.	External Cost Recoveries	(10,331)	(702)	(11,033)	0	0	0	0	(555)	0	(11,588)
	Total	287,044	11,910	298,954	96,573	88,687	53,656	142,343	24,088	39,068	601,026

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Western Ontario

Functional Area Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	84,564	17,085	101,649	0	0	0	0	0	0	0	0	101,649
(ii)	Other Instruction & Research	22,868	11,029	33,897	0	0	0	0	0	0	0	0	33,897
(iii)	Other Salaries & Wages	29,855	36,039	65,894	5,904	7,145	8,835	2,330	10,310	8,463	5,606	24,898	139,385
	Total Salaries and Wages	137,287	64,153	201,440	5,904	7,145	8,835	2,330	10,310	8,463	5,606	24,898	274,931
2.	Employee Benefits	29,099	9,306	38,405	1,380	1,808	1,463	584	2,228	1,807	1,324	3,302	52,301
	Total Salaries and Benefits	166,386	73,459	239,845	7,284	8,953	10,298	2,914	12,538	10,270	6,930	28,200	327,232
3.	Library Acquisitions	13	0	13	0	9,809	0	0	0	0	0	0	9,822
4.	Equipment and Furniture Purchases	24,075	6,781	30,856	289	231	610	741	373	959	184	16,818	51,061
5.	Equipment Rental and Maintenance	1,866	204	2,070	127	218	141	645	178	372	166	1,814	5,731
6.	Printing and Duplicating	1,490	135	1,625	359	35	258	11	133	2	410	485	3,318
7.	Materials and Supplies	8,022	20,642	28,664	209	133	578	286	756	2,598	1,374	2,410	37,008
8.	Communications	916	169	1,085	373	26	46	84	135	444	271	192	2,656
9.	Professional Fees	1,617	305	1,922	266	0	25	0	825	40	106	109	3,293
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	25,109	25,109
11.	Travel	10,197	2,784	12,981	298	127	692	71	626	43	545	329	15,712
12.	Utilities	88	0	88	0	0	0	0	0	10,952	0	4,132	15,172
13.	Renovations and Alterations	2,599	258	2,857	0	0	0	0	0	7,415	0	2,239	12,511
14.	Externally Contracted Services	962	545	1,507	5	0	21	0	21	0	15	0	1,569
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	30,976	0	0	0	0	0	30,976
16.	Debt Repayments	0	0	0	0	0	0	0	0	4,290	0	1,811	6,101
17.	Interest	6	0	6	0	0	0	231	391	872	0	4,977	6,477
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	21,671	0	88	21,759
19.	Other Operational Expenditures	8,529	13,146	21,675	188	130	958	976	(237)	7,401	638	5,378	37,107
20.	Internal Cost Allocations	8,697	509	9,206	(1,994)	(2,000)	1,573	(400)	(5,209)	(3,660)	2	2,482	0
21.	External Cost Recoveries	(3,281)	(228)	(3,509)	(2,134)	(178)	(3,057)	0	(750)	(1,827)	(133)	0	(11,588)
	Total	232,182	118,709	350,891	5,270	17,484	43,119	5,559	9,780	61,842	10,508	96,573	601,026

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

University of Western Ontario

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	66,433	11,285	77,718	0	0	0	0	0	0	0	77,718
(ii)	Academic Ranks -Part Time	12,190	2,450	14,640	0	0	0	0	0	0	0	14,640
(iii)	Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv)	Other Instruction & Research -Part Time	10,459	191	10,650	0	0	0	0	0	0	0	10,650
(v)	Other Salaries & Wages - Full Time	18,793	4,095	22,888	4,913	6,477	3,443	2,125	9,255	6,118	3,931	59,150
(vi)	Other Salaries & Wages - Part Time	5,220	1,820	7,040	991	535	5,392	205	1,017	2,345	1,338	18,863
	Total Salaries and Wages	113,095	19,841	132,936	5,904	7,012	8,835	2,330	10,272	8,463	5,269	181,021
2.	Employee Benefits	26,179	6,901	33,080	1,380	1,774	1,463	584	2,218	1,807	1,239	43,545
	Total Salaries and Benefits	139,274	26,742	166,016	7,284	8,786	10,298	2,914	12,490	10,270	6,508	224,566
3.	Library Acquisitions	0	0	0	0	9,739	0	0	0	0	0	9,739
4.	Equipment and Furniture Purchases	4,689	586	5,275	289	231	385	741	289	507	181	7,898
5.	Equipment Rental and Maintenance	1,630	149	1,779	127	218	141	645	178	372	166	3,626
6.	Printing and Duplicating	1,058	96	1,154	359	35	258	11	133	2	410	2,362
7.	Materials and Supplies	2,332	736	3,068	209	86	569	286	427	2,598	153	7,396
8.	Communications	583	63	646	373	24	46	84	134	444	266	2,017
9.	Professional Fees	1,223	127	1,350	266	0	25	0	825	40	106	2,612
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	5,584	1,362	6,946	298	122	692	71	520	43	535	9,227
12.	Utilities	0	0	0	0	0	0	0	0	10,952	0	10,952
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	1,545	0	1,545
14.	Externally Contracted Services	538	118	656	5	0	21	0	21	0	15	718
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	18,845	0	0	0	0	18,845
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	6	0	6	0	0	0	231	302	0	0	539
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	3,082	613	3,695	188	134	958	976	(731)	1,401	400	7,021
20.	Internal Cost Allocations	0	0	0	(1,994)	(2,000)	1,573	(400)	(5,209)	(3,660)	2	(11,688)
21.	External Cost Recoveries	(2,350)	(85)	(2,435)	(2,134)	0	(3,056)	0	(748)	(1,826)	(132)	(10,331)
	Total	157,649	30,507	188,156	5,270	17,375	30,755	5,559	8,631	22,688	8,610	287,044

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

University of Western Ontario

	Functional Area Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages											
(i)	Academic Ranks	1,695	690	2,385	0	0	0	0	0	0	0	2,385
(ii)	Other Instruction & Research	317	18	335	0	0	0	0	0	0	0	335
(iii)	Other Salaries & Wages	212	56	268	0	133	0	0	38	0	337	776
	Total Salaries and Wages	2,224	764	2,988	0	133	0	0	38	0	337	3,496
2.	Employee Benefits	166	96	262	0	34	0	0	10	0	85	391
	Total Salaries and Benefits	2,390	860	3,250	0	167	0	0	48	0	422	3,887
3.	Library Acquisitions	0	0	0	0	70	0	0	0	0	0	70
4.	Equipment and Furniture Purchases	3,352	114	3,466	0	0	225	0	84	0	3	3,778
5.	Equipment Rental and Maintenance	3	1	4	0	0	0	0	0	0	0	4
6.	Printing and Duplicating	46	0	46	0	0	0	0	0	0	0	46
7.	Materials and Supplies	493	68	561	0	47	9	0	329	0	1,221	2,167
8.	Communications	19	3	22	0	2	0	0	1	0	5	30
9.	Professional Fees	112	6	118	0	0	0	0	0	0	0	118
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	349	79	428	0	5	0	0	106	0	10	549
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	87	0	87
14.	Externally Contracted Services	26	0	26	0	0	0	0	0	0	0	26
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	12,131	0	0	0	0	12,131
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	89	0	0	89
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	272	661	933	0	(4)	0	0	494	0	238	1,661
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	(319)	(53)	(372)	0	(178)	(1)	0	(2)	(1)	(1)	(555)
	Total	6,743	1,739	8,482	0	109	12,364	0	1,149	86	1,898	24,088

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Western Ontario

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	1,751	0	9,010	273	0	0	11,034	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	917	0	0	374	0	0	1,291	0	0	0	0
3. Other	153	0	0	27	0	0	180	0	0	0	0
4. Net Variation in Appropriations for the Year	987	0	9,010	(74)	0	0	9,923	0	0	0	0
5. Balance - Beginning of Year	4,668	0	3,990	961	0	0	9,619	0	0	0	0
6. Balance -End of Year	5,655	0	13,000	887	0	0	19,542	0	0	0	0

WILFRID LAURIER

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Wilfrid Laurier University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	84,774	0	22,250	0	5,105	4,699	7,023	123,851	1,241
2. Total Expense	80,651	0	21,907	0	5,157	3,583	26,100	137,398	0
3. Lump Sum Payments	240	0	0	0	0	0	0	240	0
4. Net Revenue (Expense)	3,883	0	343	0	(52)	1,116	(19,077)	(13,787)	1,241
5. Interfund Transfers	(2,245)	0	(497)	0	110	(116)	2,408	(340)	340
6. Net Variation in Appropriations	(1,255)	1,255	207	(207)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	383	1,255	53	(207)	58	1,000	(16,669)	(14,127)	1,581
8. Net Reconciling Items	(6,568)	0	0	0	(58)	(1,000)	19,069	11,443	(2,011)
9. Balance - Beginning of the Year per prior year's COFO Report	(9,210)	1,686	(427)	348	0	0	27,960	20,357	17,742
10. Balance - End of the Year per Financial Statements	(15,395)	2,941	(374)	141	0	0	30,360	17,673	17,312
Distribution of Balance - End of the Year									
11. Unrestricted	(15,395)	0	(374)	0	0	0	(14,757)	(30,526)	0
12. Internally Restricted	0	2,941	0	141	0	0	1,274	4,356	5,141
13. Investment in Capital Assets	0	0	0	0	0	0	43,843	43,843	0
14. Externally Restricted	0	0	0	0	0	0	0	0	12,171
Total	(15,395)	2,941	(374)	141	0	0	30,360	17,673	17,312

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

Wilfrid Laurier University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	33,889	0	33,889	0	0	0	0	0	0	33,889	0
(ii) Non-Formula Grants	5,876	0	5,876	156	0	0	0	195	0	6,227	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	927	600	1,527	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	258	0	258	0	0	258	0
Total Ontario Grants and Contracts	39,765	0	39,765	156	258	0	258	1,122	600	41,901	0
c) Federal	0	0	0	0	3,874	0	3,874	0	0	3,874	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	29	0	29	0	0	29	0
f) Foreign	0	0	0	0	11	0	11	0	0	11	0
2. Fees											
a) Tuition Fees	41,330	0	41,330	0	0	0	0	0	0	41,330	0
b) Miscellaneous Fees	2,353	713	3,066	9,370	0	0	0	0	0	12,436	0
3. Borrowings	0	0	0	0	0	0	0	0	5,689	5,689	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	933	0	933	2,741	427	4,101	1,231
5. Sales of Services and Products	0	0	0	12,100	0	0	0	0	0	12,100	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	544	0	544	0	0	0	0	716	223	1,483	10
7. Miscellaneous	69	0	69	624	0	0	0	120	84	897	0
Total	84,061	713	84,774	22,250	5,105	0	5,105	4,699	7,023	123,851	1,241

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

Wilfrid Laurier University

Functional Area Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	44,185	0	44,185	5,336	4,636	8,366	3,322	3,811	7,554	2,735	0	79,945
Other (Non-Credit)	706	0	706	0	0	0	0	0	0	0	0	706
Ancillary	0	0	0	0	0	0	0	0	0	0	21,907	21,907
Sponsored Research	5,157	0	5,157	0	0	0	0	0	0	0	0	5,157
Trust	461	0	461	0	168	2,599	216	22	40	77	0	3,583
Capital	0	0	0	0	0	0	0	0	26,100	0	0	26,100
Total	50,509	0	50,509	5,336	4,804	10,965	3,538	3,833	33,694	2,812	21,907	137,398

TABLE 4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Wilfrid Laurier University

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
	Object of Expense					Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	30,122	0	30,122	0	0	0	0	22	0	30,144
(ii)	Other Instruction & Research	1,815	0	1,815	0	238	0	238	108	0	2,161
(iii)	Other Salaries & Wages	22,530	226	22,756	4,127	1,315	0	1,315	384	0	28,582
	Total Salaries and Wages	54,467	226	54,693	4,127	1,553	0	1,553	514	0	60,887
2.	Employee Benefits	6,600	29	6,629	973	111	0	111	46	0	7,759
	Total Salaries and Benefits	61,067	255	61,322	5,100	1,664	0	1,664	560	0	68,646
3.	Library Acquisitions	1,598	0	1,598	0	13	0	13	25	0	1,636
4.	Equipment and Furniture Purchases	2,010	11	2,021	596	892	0	892	383	686	4,578
5.	Equipment Rental and Maintenance	589	0	589	202	15	0	15	22	0	828
6.	Printing and Duplicating	1,154	49	1,203	282	135	0	135	29	0	1,649
7.	Materials and Supplies	1,547	0	1,547	151	263	0	263	30	0	1,991
8.	Communications	829	20	849	231	53	0	53	18	0	1,151
9.	Professional Fees	315	0	315	13	20	0	20	0	0	348
10.	Costs of Goods Sold	0	0	0	8,570	0	0	0	0	0	8,570
11.	Travel	1,904	64	1,968	94	658	0	658	33	0	2,753
12.	Utilities	1,826	0	1,826	718	0	0	0	0	0	2,544
13.	Renovations and Alterations	328	0	328	270	0	0	0	24	871	1,493
14.	Externally Contracted Services	950	248	1,198	2,097	493	0	493	30	0	3,818
15.	Scholarships, Bursaries, etc.	5,250	0	5,250	0	0	0	0	1,981	0	7,231
16.	Debt Repayments	386	0	386	0	0	0	0	0	0	386
17.	Interest	171	0	171	3,052	0	0	0	0	60	3,283
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	24,483	24,483
19.	Other Operational Expenditures	3,675	59	3,734	410	348	0	348	448	0	4,940
20.	Internal Cost Allocations	(724)	0	(724)	121	603	0	603	0	0	0
21.	External Cost Recoveries	(2,930)	0	(2,930)	0	0	0	0	0	0	(2,930)
	Total	79,945	706	80,651	21,907	5,157	0	5,157	3,583	26,100	137,398

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Wilfrid Laurier University

Functional Area / Object of Expense		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	30,144	0	30,144	0	0	0	0	0	0	0	0	30,144
(ii)	Other Instruction & Research	2,161	0	2,161	0	0	0	0	0	0	0	0	2,161
(iii)	Other Salaries & Wages	7,165	0	7,165	3,375	2,353	2,757	1,512	2,554	3,033	1,706	4,127	28,582
	Total Salaries and Wages	39,470	0	39,470	3,375	2,353	2,757	1,512	2,554	3,033	1,706	4,127	60,887
2.	Employee Benefits	4,101	0	4,101	523	324	362	215	320	722	219	973	7,759
	Total Salaries and Benefits	43,571	0	43,571	3,898	2,677	3,119	1,727	2,874	3,755	1,925	5,100	68,646
3.	Library Acquisitions	13	0	13	0	1,623	0	0	0	0	0	0	1,636
4.	Equipment and Furniture Purchases	1,645	0	1,645	108	47	192	1,105	83	763	39	596	4,578
5.	Equipment Rental and Maintenance	102	0	102	33	15	34	288	13	138	3	202	828
6.	Printing and Duplicating	614	0	614	130	54	120	15	151	18	265	282	1,649
7.	Materials and Supplies	955	0	955	120	1	255	17	27	445	20	151	1,991
8.	Communications	270	0	270	180	62	46	107	82	55	118	231	1,151
9.	Professional Fees	35	0	35	0	1	19	0	280	0	0	13	348
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	8,570	8,570
11.	Travel	1,562	0	1,562	237	30	496	50	164	19	101	94	2,753
12.	Utilities	0	0	0	0	0	0	0	0	1,826	0	718	2,544
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	1,223	0	270	1,493
14.	Externally Contracted Services	861	0	861	122	1	29	210	127	363	8	2,097	3,818
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	7,231	0	0	0	0	0	7,231
16.	Debt Repayments	25	0	25	0	0	0	0	361	0	0	0	386
17.	Interest	54	0	54	0	0	0	0	117	60	0	3,052	3,283
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	24,483	0	0	24,483
19.	Other Operational Expenditures	1,807	0	1,807	581	330	318	77	326	726	365	410	4,940
20.	Internal Cost Allocations	603	0	603	0	0	0	0	(724)	0	0	121	0
21.	External Cost Recoveries	(1,608)	0	(1,608)	(73)	(37)	(894)	(58)	(48)	(180)	(32)	0	(2,930)
	Total	50,509	0	50,509	5,336	4,804	10,965	3,538	3,833	33,694	2,812	21,907	137,398

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

Wilfrid Laurier University

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	26,307	0	26,307	0	0	0	0	0	0	0	26,307
(ii) Academic Ranks -Part Time	3,815	0	3,815	0	0	0	0	0	0	0	3,815
(iii) Other Instruction & Research -Full Time	0	0	0	0	0	0	0	0	0	0	0
(iv) Other Instruction & Research -Part Time	1,815	0	1,815	0	0	0	0	0	0	0	1,815
(v) Other Salaries & Wages - Full Time	4,757	0	4,757	3,099	1,993	1,866	1,354	2,348	2,723	1,475	19,615
(vi) Other Salaries & Wages - Part Time	867	0	867	276	295	572	158	206	310	231	2,915
Total Salaries and Wages	37,561	0	37,561	3,375	2,288	2,438	1,512	2,554	3,033	1,706	54,467
2. Employee Benefits	3,953	0	3,953	523	324	324	215	320	722	219	6,600
Total Salaries and Benefits	41,514	0	41,514	3,898	2,612	2,762	1,727	2,874	3,755	1,925	61,067
3. Library Acquisitions	0	0	0	0	1,598	0	0	0	0	0	1,598
4. Equipment and Furniture Purchases	687	0	687	108	47	71	898	83	77	39	2,010
5. Equipment Rental and Maintenance	74	0	74	33	15	34	279	13	138	3	589
6. Printing and Duplicating	413	0	413	130	54	108	15	151	18	265	1,154
7. Materials and Supplies	668	0	668	120	1	249	17	27	445	20	1,547
8. Communications	183	0	183	180	62	42	107	82	55	118	829
9. Professional Fees	15	0	15	0	1	19	0	280	0	0	315
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	829	0	829	237	30	476	50	162	19	101	1,904
12. Utilities	0	0	0	0	0	0	0	0	1,826	0	1,826
13. Renovations and Alterations	0	0	0	0	0	0	0	0	328	0	328
14. Externally Contracted Services	116	0	116	122	1	25	210	107	361	8	950
15. Scholarships, Bursaries, etc.	0	0	0	0	0	5,250	0	0	0	0	5,250
16. Debt Repayments	25	0	25	0	0	0	0	361	0	0	386
17. Interest	54	0	54	0	0	0	0	117	0	0	171
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	1,215	0	1,215	581	252	224	77	326	712	288	3,675
20. Internal Cost Allocations	0	0	0	0	0	0	0	(724)	0	0	(724)
21. External Cost Recoveries	(1,608)	0	(1,608)	(73)	(37)	(894)	(58)	(48)	(180)	(32)	(2,930)
Total	44,185	0	44,185	5,336	4,636	8,366	3,322	3,811	7,554	2,735	79,945

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

Wilfrid Laurier University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	22	0	22	0	0	0	0	0	0	0	22
(ii)	Other Instruction & Research	108	0	108	0	0	0	0	0	0	0	108
(iii)	Other Salaries & Wages	0	0	0	0	65	319	0	0	0	0	384
	Total Salaries and Wages	130	0	130	0	65	319	0	0	0	0	514
2.	Employee Benefits	8	0	8	0	0	38	0	0	0	0	46
	Total Salaries and Benefits	138	0	138	0	65	357	0	0	0	0	560
3.	Library Acquisitions	0	0	0	0	25	0	0	0	0	0	25
4.	Equipment and Furniture Purchases	55	0	55	0	0	121	207	0	0	0	383
5.	Equipment Rental and Maintenance	13	0	13	0	0	0	9	0	0	0	22
6.	Printing and Duplicating	17	0	17	0	0	12	0	0	0	0	29
7.	Materials and Supplies	24	0	24	0	0	6	0	0	0	0	30
8.	Communications	14	0	14	0	0	4	0	0	0	0	18
9.	Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	11	0	11	0	0	20	0	2	0	0	33
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	24	0	24
14.	Externally Contracted Services	4	0	4	0	0	4	0	20	2	0	30
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	1,981	0	0	0	0	1,981
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	185	0	185	0	78	94	0	0	14	77	448
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	461	0	461	0	168	2,599	216	22	40	77	3,583

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Wilfrid Laurier University

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	0	(264)	0	0	1,900	1,636	(207)	0	0	(207)
2. Deduct: Expenses Included in this Year's Operations	0	0	381	0	0	0	381	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	0	(645)	0	0	1,900	1,255	(207)	0	0	(207)
5. Balance - Beginning of Year	0	0	978	0	0	708	1,686	348	0	0	348
6. Balance -End of Year	0	0	333	0	0	2,608	2,941	141	0	0	141

WINDSOR

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

University of Windsor

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	129,408	0	20,980	0	16,582	6,817	1,409	175,196	1,245
2. Total Expense	123,906	0	20,208	0	17,096	5,893	13,864	180,967	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	5,502	0	772	0	(514)	924	(12,455)	(5,771)	1,245
5. Interfund Transfers	(4,870)	0	(616)	0	1,951	211	3,413	89	(89)
6. Net Variation in Appropriations	(4,018)	4,018	31	(31)	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(3,386)	4,018	187	(31)	1,437	1,135	(9,042)	(5,682)	1,156
8. Net Reconciling Items	1,181	0	(187)	0	(1,437)	(1,135)	6,614	5,036	0
9. Balance - Beginning of the Year per prior year's COFO Report	(15,389)	12,361	0	56	0	0	41,029	38,057	23,131
10. Balance - End of the Year per Financial Statements	(17,594)	16,379	0	25	0	0	38,601	37,411	24,287

Distribution of Balance - End of the Year									
11. Unrestricted	(17,594)	0	0	0	0	0	0	(17,594)	0
12. Internally Restricted	0	16,379	0	25	0	0	0	16,404	7,280
13. Investment in Capital Assets	0	0	0	0	0	0	38,601	38,601	0
14. Externally Restricted	0	0	0	0	0	0	0	0	17,007
Total	(17,594)	16,379	0	25	0	0	38,601	37,411	24,287

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

University of Windsor

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	57,922	0	57,922	0	0	0	0	0	0	57,922	0
(ii) Non-Formula Grants	6,328	0	6,328	119	0	0	0	0	0	6,447	0
(iii) Other MTCU Grants and Contracts	0	0	0	4	0	0	0	915	1,841	2,760	0
b) Other Ontario Government Grants and Contracts	138	0	138	0	3,895	0	3,895	0	0	4,033	0
Total Ontario Grants and Contracts	64,388	0	64,388	123	3,895	0	3,895	915	1,841	71,162	0
c) Federal	0	0	0	0	10,610	0	10,610	447	0	11,057	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	257	0	257	0	0	257	0
2. Fees											
a) Tuition Fees	54,833	0	54,833	0	0	0	0	0	0	54,833	0
b) Miscellaneous Fees	4,842	0	4,842	8,858	0	0	0	0	0	13,700	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	1,820	0	1,820	3,279	687	5,786	1,186
5. Sales of Services and Products	0	0	0	11,129	0	0	0	0	0	11,129	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	59
b) Other Investment Income	1,689	0	1,689	0	0	0	0	1,418	627	3,734	0
7. Miscellaneous	3,656	0	3,656	870	0	0	0	758	(1,746)	3,538	0
Total	129,408	0	129,408	20,980	16,582	0	16,582	6,817	1,409	175,196	1,245

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

University of Windsor

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	60,880	0	60,880	9,721	8,790	13,474	6,407	7,270	15,691	1,667	0	123,900
Other (Non-Credit)	6	0	6	0	0	0	0	0	0	0	0	6
Ancillary	0	0	0	0	0	0	0	0	0	0	20,208	20,208
Sponsored Research	17,096	0	17,096	0	0	0	0	0	0	0	0	17,096
Trust	3,690	0	3,690	0	17	2,186	0	0	0	0	0	5,893
Capital	0	0	0	0	0	0	0	0	13,864	0	0	13,864
Total	81,672	0	81,672	9,721	8,807	15,660	6,407	7,270	29,555	1,667	20,208	180,967

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Windsor

	Fund	General Expendable Funds				Restricted Expendable Funds					Total
		Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
Object of Expense						Entities Consolidated	Entities Not Consolidated	Subtotal			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Salaries and Wages:										
(i)	Academic Ranks	35,948	0	35,948	0	319	0	319	72	0	36,339
(ii)	Other Instruction & Research	5,712	0	5,712	0	5,223	0	5,223	262	0	11,197
(iii)	Other Salaries & Wages	34,540	0	34,540	5,290	845	0	845	149	0	40,824
	Total Salaries and Wages	76,200	0	76,200	5,290	6,387	0	6,387	483	0	88,360
2.	Employee Benefits	15,270	0	15,270	745	433	0	433	66	0	16,514
	Total Salaries and Benefits	91,470	0	91,470	6,035	6,820	0	6,820	549	0	104,874
3.	Library Acquisitions	3,827	0	3,827	0	0	0	0	17	0	3,844
4.	Equipment and Furniture Purchases	2,673	0	2,673	200	6,343	0	6,343	248	3,272	12,736
5.	Equipment Rental and Maintenance	2,412	0	2,412	746	45	0	45	623	14	3,840
6.	Printing and Duplicating	2,113	0	2,113	519	1,590	0	1,590	120	0	4,342
7.	Materials and Supplies	1,218	0	1,218	202	0	0	0	39	17	1,476
8.	Communications	749	0	749	33	62	0	62	25	0	869
9.	Professional Fees	633	0	633	40	0	0	0	76	0	749
10.	Costs of Goods Sold	0	0	0	7,820	0	0	0	0	0	7,820
11.	Travel	2,427	0	2,427	35	1,078	0	1,078	129	0	3,669
12.	Utilities	4,551	0	4,551	1,855	0	0	0	0	0	6,406
13.	Renovations and Alterations	1,889	0	1,889	138	0	0	0	0	9,369	11,396
14.	Externally Contracted Services	0	0	0	100	0	0	0	0	0	100
15.	Scholarships, Bursaries, etc.	4,806	0	4,806	0	5	0	5	2,186	0	6,997
16.	Debt Repayments	250	0	250	342	0	0	0	0	1,100	1,692
17.	Interest	1,025	0	1,025	1,001	0	0	0	0	0	2,026
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	3,857	6	3,863	1,142	1,153	0	1,153	1,881	92	8,131
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
	Total	123,900	6	123,906	20,208	17,096	0	17,096	5,893	13,864	180,967

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Windsor

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	36,339	0	36,339	0	0	0	0	0	0	0	0	36,339
(ii)	Other Instruction & Research	11,197	0	11,197	0	0	0	0	0	0	0	0	11,197
(iii)	Other Salaries & Wages	7,382	0	7,382	5,139	3,553	5,398	3,894	3,166	5,978	1,024	5,290	40,824
	Total Salaries and Wages	54,918	0	54,918	5,139	3,553	5,398	3,894	3,166	5,978	1,024	5,290	88,360
2.	Employee Benefits	9,179	0	9,179	1,663	823	793	738	729	1,642	202	745	16,514
	Total Salaries and Benefits	64,097	0	64,097	6,802	4,376	6,191	4,632	3,895	7,620	1,226	6,035	104,874
3.	Library Acquisitions	0	0	0	0	3,844	0	0	0	0	0	0	3,844
4.	Equipment and Furniture Purchases	7,215	0	7,215	503	143	282	885	20	3,472	16	200	12,736
5.	Equipment Rental and Maintenance	1,302	0	1,302	57	143	94	548	285	608	57	746	3,840
6.	Printing and Duplicating	2,235	0	2,235	556	45	157	51	202	396	181	519	4,342
7.	Materials and Supplies	350	0	350	362	44	15	1	7	454	41	202	1,476
8.	Communications	243	0	243	132	58	64	220	93	6	20	33	869
9.	Professional Fees	76	0	76	48	0	0	0	585	0	0	40	749
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	7,820	7,820
11.	Travel	1,967	0	1,967	888	35	534	35	130	12	33	35	3,669
12.	Utilities	0	0	0	0	0	0	0	0	4,551	0	1,855	6,406
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	11,258	0	138	11,396
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	100	100
15.	Scholarships, Bursaries, etc.	5	0	5	0	0	6,992	0	0	0	0	0	6,997
16.	Debt Repayments	150	0	150	0	0	100	0	0	1,100	0	342	1,692
17.	Interest	238	0	238	0	0	787	0	0	0	0	1,001	2,026
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	3,794	0	3,794	373	119	444	35	2,053	78	93	1,142	8,131
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0	0
	Total	81,672	0	81,672	9,721	8,807	15,660	6,407	7,270	29,555	1,667	20,208	180,967

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

University of Windsor

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	33,551	0	33,551	0	0	0	0	0	0	0	33,551
(ii)	Academic Ranks -Part Time	2,397	0	2,397	0	0	0	0	0	0	0	2,397
(iii)	Other Instruction & Research -Full Time	2,248	0	2,248	0	0	0	0	0	0	0	2,248
(iv)	Other Instruction & Research -Part Time	3,464	0	3,464	0	0	0	0	0	0	0	3,464
(v)	Other Salaries & Wages - Full Time	5,921	0	5,921	4,375	3,386	2,783	3,351	2,998	5,580	982	29,376
(vi)	Other Salaries & Wages - Part Time	467	0	467	764	167	2,615	543	168	398	42	5,164
	Total Salaries and Wages	48,048	0	48,048	5,139	3,553	5,398	3,894	3,166	5,978	1,024	76,200
2.	Employee Benefits	8,680	0	8,680	1,663	823	793	738	729	1,642	202	15,270
	Total Salaries and Benefits	56,728	0	56,728	6,802	4,376	6,191	4,632	3,895	7,620	1,226	91,470
3.	Library Acquisitions	0	0	0	0	3,827	0	0	0	0	0	3,827
4.	Equipment and Furniture Purchases	624	0	624	503	143	282	885	20	200	16	2,673
5.	Equipment Rental and Maintenance	634	0	634	57	143	94	548	285	594	57	2,412
6.	Printing and Duplicating	525	0	525	556	45	157	51	202	396	181	2,113
7.	Materials and Supplies	311	0	311	362	44	15	1	7	437	41	1,218
8.	Communications	156	0	156	132	58	64	220	93	6	20	749
9.	Professional Fees	0	0	0	48	0	0	0	585	0	0	633
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	760	0	760	888	35	534	35	130	12	33	2,427
12.	Utilities	0	0	0	0	0	0	0	0	4,551	0	4,551
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	1,889	0	1,889
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	4,806	0	0	0	0	4,806
16.	Debt Repayments	150	0	150	0	0	100	0	0	0	0	250
17.	Interest	238	0	238	0	0	787	0	0	0	0	1,025
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	754	0	754	373	119	444	35	2,053	(14)	93	3,857
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	60,880	0	60,880	9,721	8,790	13,474	6,407	7,270	15,691	1,667	123,900

TABLE 7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

University of Windsor

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks	72	0	72	0	0	0	0	0	0	0	72
(ii)	Other Instruction & Research	262	0	262	0	0	0	0	0	0	0	262
(iii)	Other Salaries & Wages	149	0	149	0	0	0	0	0	0	0	149
	Total Salaries and Wages	483	0	483	0	0	0	0	0	0	0	483
2.	Employee Benefits	66	0	66	0	0	0	0	0	0	0	66
	Total Salaries and Benefits	549	0	549	0	0	0	0	0	0	0	549
3.	Library Acquisitions	0	0	0	0	17	0	0	0	0	0	17
4.	Equipment and Furniture Purchases	248	0	248	0	0	0	0	0	0	0	248
5.	Equipment Rental and Maintenance	623	0	623	0	0	0	0	0	0	0	623
6.	Printing and Duplicating	120	0	120	0	0	0	0	0	0	0	120
7.	Materials and Supplies	39	0	39	0	0	0	0	0	0	0	39
8.	Communications	25	0	25	0	0	0	0	0	0	0	25
9.	Professional Fees	76	0	76	0	0	0	0	0	0	0	76
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	129	0	129	0	0	0	0	0	0	0	129
12.	Utilities	0	0	0	0	0	0	0	0	0	0	0
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	0	0	0
14.	Externally Contracted Services	0	0	0	0	0	0	0	0	0	0	0
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	2,186	0	0	0	0	2,186
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19.	Other Operational Expenditures	1,881	0	1,881	0	0	0	0	0	0	0	1,881
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	0	0	0	0	0	0	0	0	0	0	0
	Total	3,690	0	3,690	0	17	2,186	0	0	0	0	5,893

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

University of Windsor

	Operating							Ancillary Enterprises			
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	6,429	3,712	0	0	3,197	13,338	(202)	0	0	(202)
2. Deduct: Expenses Included in this Year's Operations	0	4,812	4,414	0	0	94	9,320	(171)	0	0	(171)
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	1,617	(702)	0	0	3,103	4,018	(31)	0	0	(31)
5. Balance - Beginning of Year	0	4,892	4,414	200	0	2,855	12,361	56	0	0	56
6. Balance -End of Year	0	6,509	3,712	200	0	5,958	16,379	25	0	0	25

YORK

TABLE 1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

York University

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	401,240	0	49,329	0	42,202	12,620	246,000	751,391	5,233
2. Total Expense	384,484	0	45,519	0	33,872	9,009	73,882	546,766	0
3. Lump Sum Payments	0	0	0	0	0	0	0	0	0
4. Net Revenue (Expense)	16,756	0	3,810	0	8,330	3,611	172,118	204,625	5,233
5. Interfund Transfers	(6,470)	0	(9,585)	0	(1,403)	(2,857)	20,144	(171)	171
6. Net Variation in Appropriations	(868)	868	0	0	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	9,418	868	(5,775)	0	6,927	754	192,262	204,454	5,404
8. Net Reconciling Items	(2,541)	0	6,549	0	(6,927)	(754)	(180,790)	(184,463)	0
9. Balance - Beginning of the Year per prior year's COFO Report	(26,695)	25,173	(6,229)	0	0	0	50,242	42,491	116,034
10. Balance - End of the Year per Financial Statements	(19,818)	26,041	(5,455)	0	0	0	61,714	62,482	121,438

Distribution of Balance - End of the Year									
11. Unrestricted	(19,818)	0	(5,455)	0	0	0	(29,089)	(54,362)	0
12. Internally Restricted	0	26,041	0	0	0	0	18,994	45,035	6,246
13. Investment in Capital Assets	0	0	0	0	0	0	71,809	71,809	0
14. Externally Restricted	0	0	0	0	0	0	0	0	115,192
Total	(19,818)	26,041	(5,455)	0	0	0	61,714	62,482	121,438

TABLE 2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

REVENUE

(in thousands of dollars)

York University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	162,347	0	162,347	0	0	0	0	0	0	162,347	0
(ii) Non-Formula Grants	16,114	0	16,114	289	0	0	0	0	0	16,403	0
(iii) Other MTCU Grants and Contracts	2,433	0	2,433	0	272	0	272	120	2,494	5,319	0
b) Other Ontario Government Grants and Contracts	175	0	175	0	3,667	0	3,667	1,834	23,490	29,166	0
Total Ontario Grants and Contracts	181,069	0	181,069	289	3,939	0	3,939	1,954	25,984	213,235	0
c) Federal	1,140	609	1,749	0	27,969	0	27,969	860	0	30,578	0
d) Municipal	13	0	13	0	909	0	909	0	298	1,220	0
e) Other Provinces	0	0	0	0	8	0	8	0	0	8	0
f) Foreign	0	0	0	0	2,470	0	2,470	0	0	2,470	0
2. Fees											
a) Tuition Fees	165,823	16,812	182,635	0	0	0	0	0	0	182,635	0
b) Miscellaneous Fees	20,749	0	20,749	1,931	0	0	0	0	2,318	24,998	0
3. Borrowings	0	0	0	0	0	0	0	0	207,607	207,607	0
4. Donations and Non-Government Grants and Contracts	3,191	339	3,530	0	6,907	0	6,907	2,463	2,635	15,535	3,548
5. Sales of Services and Products	0	0	0	47,131	0	0	0	0	0	47,131	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	5,700	0	5,700	1,685
b) Other Investment Income	2,573	32	2,605	0	0	0	0	0	6,898	9,503	0
7. Miscellaneous	8,870	20	8,890	(22)	0	0	0	1,643	260	10,771	0
Total	383,428	17,812	401,240	49,329	42,202	0	42,202	12,620	246,000	751,391	5,233

TABLE 3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

(in thousands of dollars)

York University

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	223,042	0	223,042	16,721	19,557	46,653	9,974	16,884	33,374	4,799	0	371,004
Other (Non-Credit)	13,480	0	13,480	0	0	0	0	0	0	0	0	13,480
Ancillary	0	0	0	0	0	0	0	0	0	0	45,519	45,519
Sponsored Research	33,872	0	33,872	0	0	0	0	0	0	0	0	33,872
Trust	1,259	0	1,259	0	836	6,885	0	0	29	0	0	9,009
Capital	0	0	0	0	0	0	0	0	73,882	0	0	73,882
Total	271,653	0	271,653	16,721	20,393	53,538	9,974	16,884	107,285	4,799	45,519	546,766

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002
SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

York University

Fund / Object of Expense	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	118,115	440	118,555	0	3,756	0	3,756	209	0	122,520
(ii) Other Instruction & Research	19,716	282	19,998	0	6,628	0	6,628	67	0	26,693
(iii) Other Salaries & Wages	105,081	6,467	111,548	11,578	4,954	0	4,954	375	0	128,455
Total Salaries and Wages	242,912	7,189	250,101	11,578	15,338	0	15,338	651	0	277,668
2. Employee Benefits	42,440	392	42,832	1,918	1,212	0	1,212	61	0	46,023
Total Salaries and Benefits	285,352	7,581	292,933	13,496	16,550	0	16,550	712	0	323,691
3. Library Acquisitions	8,038	8	8,046	0	0	0	0	836	0	8,882
4. Equipment and Furniture Purchases	10,786	0	10,786	1,732	4,938	0	4,938	0	0	17,456
5. Equipment Rental and Maintenance	1,324	187	1,511	(6,306)	183	0	183	114	0	(4,498)
6. Printing and Duplicating	4,955	1,619	6,574	170	334	0	334	43	0	7,121
7. Materials and Supplies	23,302	1,842	25,144	3,700	3,776	0	3,776	445	793	33,858
8. Communications	6,333	1,250	7,583	2,474	390	0	390	23	105	10,575
9. Professional Fees	1,694	0	1,694	289	0	0	0	0	0	1,983
10. Costs of Goods Sold	0	0	0	9,592	0	0	0	0	0	9,592
11. Travel	7,408	1,937	9,345	523	3,896	0	3,896	59	26	13,849
12. Utilities	9,113	(16)	9,097	4,623	5	0	5	0	0	13,725
13. Renovations and Alterations	1,164	25	1,189	1,778	10	0	10	29	0	3,006
14. Externally Contracted Services	1,787	23	1,810	2,049	3	0	3	1	0	3,863
15. Scholarships, Bursaries, etc.	25,071	3	25,074	0	79	0	79	6,885	0	32,038
16. Debt Repayments	0	0	0	5,160	0	0	0	0	1,335	6,495
17. Interest	0	0	0	6,459	0	0	0	0	3,249	9,708
18. Building, Land and Site Services	(78)	0	(78)	0	0	0	0	0	68,648	68,570
19. Other Operational Expenditures	(3)	0	(3)	(220)	0	0	0	0	0	(223)
20. Internal Cost Allocations	(3,727)	0	(3,727)	0	3,727	0	3,727	0	0	0
21. External Cost Recoveries	(11,515)	(979)	(12,494)	0	(19)	0	(19)	(138)	(274)	(12,925)
Total	371,004	13,480	384,484	45,519	33,872	0	33,872	9,009	73,882	546,766

TABLE 5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

York University

Object of Expense / Functional Area		Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
		All Excl. Medicine	Medicine	Sub-total									
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	Salaries and Wages:												
(i)	Academic Ranks	122,520	0	122,520	0	0	0	0	0	0	0	0	122,520
(ii)	Other Instruction & Research	26,693	0	26,693	0	0	0	0	0	0	0	0	26,693
(iii)	Other Salaries & Wages	49,921	0	49,921	11,024	9,251	14,639	6,405	9,858	12,493	3,286	11,578	128,455
	Total Salaries and Wages	199,134	0	199,134	11,024	9,251	14,639	6,405	9,858	12,493	3,286	11,578	277,668
2.	Employee Benefits	30,848	0	30,848	1,948	1,616	2,467	1,211	1,906	3,517	592	1,918	46,023
	Total Salaries and Benefits	229,982	0	229,982	12,972	10,867	17,106	7,616	11,764	16,010	3,878	13,496	323,691
3.	Library Acquisitions	8	0	8	0	8,874	0	0	0	0	0	0	8,882
4.	Equipment and Furniture Purchases	9,911	0	9,911	726	309	1,722	919	1,488	596	53	1,732	17,456
5.	Equipment Rental and Maintenance	760	0	760	(171)	139	176	769	(458)	586	7	(6,306)	(4,498)
6.	Printing and Duplicating	4,540	0	4,540	681	183	721	11	262	27	526	170	7,121
7.	Materials and Supplies	17,180	0	17,180	1,866	454	1,490	949	1,882	6,189	148	3,700	33,858
8.	Communications	4,641	0	4,641	880	165	860	570	324	304	357	2,474	10,575
9.	Professional Fees	6	0	6	0	0	0	0	1,686	2	0	289	1,983
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	9,592	9,592
11.	Travel	10,185	0	10,185	561	44	1,275	89	672	127	373	523	13,849
12.	Utilities	(11)	0	(11)	0	0	0	0	0	9,113	0	4,623	13,725
13.	Renovations and Alterations	35	0	35	0	0	0	0	0	1,193	0	1,778	3,006
14.	Externally Contracted Services	133	0	133	1	0	104	0	5	1,570	1	2,049	3,863
15.	Scholarships, Bursaries, etc.	82	0	82	0	0	31,956	0	0	0	0	0	32,038
16.	Debt Repayments	0	0	0	0	0	0	0	0	1,335	0	5,160	6,495
17.	Interest	0	0	0	0	0	0	0	0	3,249	0	6,459	9,708
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	68,570	0	0	68,570
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	(3)	0	(220)	(223)
20.	Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0	0
21.	External Cost Recoveries	(5,799)	0	(5,799)	(795)	(642)	(1,872)	(949)	(741)	(1,583)	(544)	0	(12,925)
	Total	271,653	0	271,653	16,721	20,393	53,538	9,974	16,884	107,285	4,799	45,519	546,766

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - OPERATING

(in thousands of dollars)

York University

	Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
		All Excl. Medicine	Medicine	Sub-total								
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Salaries and Wages:											
(i)	Academic Ranks - Full Time	94,424	0	94,424	0	0	0	0	0	0	0	94,424
(ii)	Academic Ranks -Part Time	23,691	0	23,691	0	0	0	0	0	0	0	23,691
(iii)	Other Instruction & Research -Full Time	18,921	0	18,921	0	0	0	0	0	0	0	18,921
(iv)	Other Instruction & Research -Part Time	795	0	795	0	0	0	0	0	0	0	795
(v)	Other Salaries & Wages - Full Time	33,950	0	33,950	9,947	8,241	11,886	6,138	8,203	12,250	3,109	93,724
(vi)	Other Salaries & Wages - Part Time	4,175	0	4,175	1,077	1,010	2,753	267	1,655	243	177	11,357
	Total Salaries and Wages	175,956	0	175,956	11,024	9,251	14,639	6,405	9,858	12,493	3,286	242,912
2.	Employee Benefits	29,183	0	29,183	1,948	1,616	2,467	1,211	1,906	3,517	592	42,440
	Total Salaries and Benefits	205,139	0	205,139	12,972	10,867	17,106	7,616	11,764	16,010	3,878	285,352
3.	Library Acquisitions	0	0	0	0	8,038	0	0	0	0	0	8,038
4.	Equipment and Furniture Purchases	4,973	0	4,973	726	309	1,722	919	1,488	596	53	10,786
5.	Equipment Rental and Maintenance	276	0	276	(171)	139	176	769	(458)	586	7	1,324
6.	Printing and Duplicating	2,544	0	2,544	681	183	721	11	262	27	526	4,955
7.	Materials and Supplies	11,117	0	11,117	1,866	454	1,490	949	1,882	5,396	148	23,302
8.	Communications	2,978	0	2,978	880	165	860	570	324	199	357	6,333
9.	Professional Fees	6	0	6	0	0	0	0	1,686	2	0	1,694
10.	Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11.	Travel	4,293	0	4,293	561	44	1,275	89	672	101	373	7,408
12.	Utilities	0	0	0	0	0	0	0	0	9,113	0	9,113
13.	Renovations and Alterations	0	0	0	0	0	0	0	0	1,164	0	1,164
14.	Externally Contracted Services	106	0	106	1	0	104	0	5	1,570	1	1,787
15.	Scholarships, Bursaries, etc.	0	0	0	0	0	25,071	0	0	0	0	25,071
16.	Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17.	Interest	0	0	0	0	0	0	0	0	0	0	0
18.	Building, Land and Site Services	0	0	0	0	0	0	0	0	(78)	0	(78)
19.	Other Operational Expenditures	0	0	0	0	0	0	0	0	(3)	0	(3)
20.	Internal Cost Allocations	(3,727)	0	(3,727)	0	0	0	0	0	0	0	(3,727)
21.	External Cost Recoveries	(4,663)	0	(4,663)	(795)	(642)	(1,872)	(949)	(741)	(1,309)	(544)	(11,515)
	Total	223,042	0	223,042	16,721	19,557	46,653	9,974	16,884	33,374	4,799	371,004

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

EXPENSE - TRUST

(in thousands of dollars)

York University

Functional Area / Object of Expense	Instruction and Research: All Excl. Medicine	Instruction and Research: Medicine	Instruction and Research: Sub-total	Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	209	0	209	0	0	0	0	0	0	0	209
(ii) Other Instruction & Research	67	0	67	0	0	0	0	0	0	0	67
(iii) Other Salaries & Wages	375	0	375	0	0	0	0	0	0	0	375
Total Salaries and Wages	651	0	651	0	0	0	0	0	0	0	651
2. Employee Benefits	61	0	61	0	0	0	0	0	0	0	61
Total Salaries and Benefits	712	0	712	0	0	0	0	0	0	0	712
3. Library Acquisitions	0	0	0	0	836	0	0	0	0	0	836
4. Equipment and Furniture Purchases	0	0	0	0	0	0	0	0	0	0	0
5. Equipment Rental and Maintenance	114	0	114	0	0	0	0	0	0	0	114
6. Printing and Duplicating	43	0	43	0	0	0	0	0	0	0	43
7. Materials and Supplies	445	0	445	0	0	0	0	0	0	0	445
8. Communications	23	0	23	0	0	0	0	0	0	0	23
9. Professional Fees	0	0	0	0	0	0	0	0	0	0	0
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	59	0	59	0	0	0	0	0	0	0	59
12. Utilities	0	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	0	0	0	0	0	0	0	0	29	0	29
14. Externally Contracted Services	1	0	1	0	0	0	0	0	0	0	1
15. Scholarships, Bursaries, etc.	0	0	0	0	0	6,885	0	0	0	0	6,885
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	0	0	0	0	0	0	0	0	0	0	0
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	(138)	0	(138)	0	0	0	0	0	0	0	(138)
Total	1,259	0	1,259	0	836	6,885	0	0	29	0	9,009

TABLE 8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2002

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

York University

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replacements	Purchase Order Commitments	Budget Appropriations	Self Insurance	Unexpended Pension Contributions	Other	Total	Repairs, Renovations, & Replacements	Purchase Order Commitments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	0	987	37,839	0	10,591	0	49,417	0	0	0	0
2. Deduct: Expenses Included in this Year's Operations	0	1,103	37,857	0	9,589	0	48,549	0	0	0	0
3. Other	0	0	0	0	0	0	0	0	0	0	0
4. Net Variation in Appropriations for the Year	0	(116)	(18)	0	1,002	0	868	0	0	0	0
5. Balance - Beginning of Year	0	1,103	17,630	0	6,440	0	25,173	0	0	0	0
6. Balance -End of Year	0	987	17,612	0	7,442	0	26,041	0	0	0	0